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APPENDIX II.

[Vide item V on page 1123 supra]

L.A. BILL No. 22 OF 1949.

(As passed by the Assembly.)

A Bill to make better provision for the administration of village affairs by panchayats.

WHEREAS it is expedient to make better provision in a separate enactment for the administration of village affairs by panchayats ; It is hereby enacted as follows :—

CHAPTER I. — PRELIMINARY.

1. (1) This Act may be called the Madras Village Panchayats Act, 1950. Short title, extent and commencement.

(2) It extends to the whole of the Province of Madras except the City of Madras, the municipalities governed by the Madras District Municipalities Act, 1920, and the cantonments governed by the Cantonments Act, 1924.

Madras Act V of 1920.
Central Act II of 1924.

(3) It shall come into force on such date as the Government may, by notification in the *Fort St. George Gazette*, appoint.

2. In this Act, unless there is anything repugnant in the subject or context—

(1) 'building' includes a house, outhouse, stable, latrine, shed, hut wall (other than a boundary wall not exceeding eight feet in height) and any other such structure, whether of masonry, brick, wood, mud, metal or any other material whatsoever ;

(2) 'casual vacancy' means a vacancy occurring otherwise than by efflux of time, and 'casual election' means an election held to fill a casual vacancy ;

(3) 'Collector' means the Collector of the revenue district ;

Central Act VII of 1913.

(4) 'company' means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British Possession and includes any firm or association carrying on business in the Province of Madras, whether incorporated or not, and whether its principal place of business is situated in the said Province or not ;

(5) 'district board' means the body constituted for the local administration of a district under section 6, sub-section (1), of the Madras District Boards Act, 1920 ;

Madras Act XIV of 1920.

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(6) 'election authority' means such authority, not being the president or vice-president or a member of the panchayat, as may be prescribed ;

(7) 'executive authority' means—

(i) in the case of a panchayat having an executive officer, the executive officer, and if there is no executive officer in charge, the president of the panchayat ;

(ii) in the case of any other panchayat, the president thereof ;

(8) 'executive officer' means the executive officer of a panchayat ;

(9) 'Government' means the Provincial Government ;

(10) 'house' means a building or hut fit for human occupation, whether as a residence or otherwise, having a separate principal entrance from the common way, and includes any shop, workshop or warehouse or any building used for garaging or parking buses or as a bus-stand ;

(11) 'hut' means any building which is constructed principally of wood, mud, leaves, grass or thatch and includes any temporary structure of whatever size or any small building of whatever material made, which the panchayat may declare to be a hut for the purposes of this Act ;

(12) 'Inspector' means the Inspector of Municipal Councils and Local Boards, and includes any officer who is authorized by the Government to exercise or perform any of the powers or duties of the Inspector under this Act ;

(13) 'latrine' includes privy, water-closet and urinal ;

(14) 'member' means a member of a panchayat ;

(15) 'ordinary vacancy' means a vacancy occurring by efflux of time and 'ordinary election' means an election held to fill an ordinary vacancy ;

(16) 'panchayat' means the body constituted for the local administration of a village under this Act ;

(17) 'prescribed' means prescribed by the Government by rules made under this Act ;

(18) 'president' means the president of a panchayat ;

(19) 'private road' means any street, road, square, court, alley, passage, cart-track, footpath or riding-path which is not a 'public road,' but does not include a pathway made by the owner of premises on his own land to secure access to, or the convenient use of, such premises ;

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(20) 'public road' means any street, road, square, court, alley, passage, cart-track, footpath or riding-path, over which the public have a right of way, whether a thoroughfare or not, and includes—

(a) the roadway over any public bridge or causeway ;
(b) the footway attached to any such road, public bridge or causeway ; and

(c) the drains attached to any such road, public bridge or causeway, and the land, whether covered or not by any pavement, veranda or other structure, which lies on either side of the roadway up to the boundaries of the adjacent property, whether that property is private property or property belonging to the Provincial or Central Government ;

(21) a person is deemed to have his 'residence' or to 'reside' in any house if he sometimes uses any portion thereof as a sleeping apartment, and a person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return to such house at any time and has not abandoned his intention of returning ;

(22) 'revenue village' means any local area which is recognized as a village in the revenue accounts of Government after excluding therefrom the areas, if any, included in—

(a) the City of Madras including Fort St. George with the glacis ;

Madras Act
V of 1920.

(b) municipalities constituted under the Madras District Municipalities Act, 1920 ; and

Central Act
II of 1924.

(c) cantonments constituted under the Cantonments Act, 1924 ;

and includes a hamlet in existence at the commencement of this Act and notified by the Inspector to be a revenue village for the purposes of this Act ;

(23) 'Scheduled Castes' shall have the same meaning as in the Government of India (Scheduled Castes) Order, 1936, as in force for the time being, in regard to the local area concerned ;

Madras Act
V of 1882.

(24) 'unreserved forest' means forest not notified under section 4 of the Madras Forest Act, 1882, and includes unreserved land at the disposal of the Government.

(25) 'village' means any local area which is declared to be a village under this Act ;

(26) 'water-course' includes any river, stream or channel, whether natural or artificial ;

(27) 'year' means the financial year.

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CHAPTER II.—CONSTITUTION, GOVERNMENT AND CONTROL OF
PANCHAYATS.

Power of
Inspector to
constitute
and alter
villages for
purposes of
the Act.

3. (1) The Inspector shall, as soon as may be after the commencement of this Act, by notification—

(i) declare every revenue village with a population of not less than five hundred to be a village for the purposes of this Act and specify the name of such village ;

(ii) group a revenue village with a population of less than five hundred, with any contiguous revenue village or villages so that the total population of all the revenue villages so grouped is not less than five hundred, declare the revenue villages so grouped to be a village for the purposes of this Act, and specify the name of such village.

(2) (a) The Inspector may, by notification, exclude from a village any revenue village comprised therein, provided that the population of the village, after such exclusion, is not less than five hundred.

(b) In regard to any village so excluded, the Inspector shall take action under sub-section (1) according as it has population of not less than five hundred or of less than five hundred, as the case may be.

(c) Before issuing a notification under clause (a) or under clause (b) read with sub-section (1), the Inspector shall give the panchayat or panchayats which will be affected by the issue of such notification a reasonable opportunity for showing cause against the proposal and shall consider the explanation and objections, if any, of such panchayat or panchayats.

(3) The Inspector may pass such orders as he may deem fit—

(a) as to the disposal of the property vested in a panchayat which has ceased to exist, and the discharge of its liabilities ;

(b) as to the disposal of any part of the property vested in a panchayat which has ceased to exercise jurisdiction over any local area, and the discharge of the liabilities of the panchayat relating to such property or arising from such local area.

An order made under this sub-section may contain such supplemental, incidental and consequential provisions as the Inspector may deem necessary, and in particular may direct—

(i) that any tax, fee or other sum due to the panchayat or where a panchayat has ceased to exercise jurisdiction over any local area such tax, fee or other sum due to the panchayat as relates to that area shall be payable to such authorities as may be specified in the order ;

(ii) that appeals, petitions, or other applications with reference to any such tax, fee or sum which are pending on the date on which the panchayat ceased to exist, or as the case

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may be, on the date on which the panchayat ceased to exercise jurisdiction over the local area, shall be disposed of by such authorities as may be specified in the order.

4. (1) A panchayat shall be constituted for each village with effect from a date specified in that behalf in the notification issued under section 3, sub-section (1). Constitution of panchayats for villages and their incorporation.

(2) Subject to the provisions of this Act, the administration of the village shall vest in the panchayat but the panchayat shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its president or executive authority, or to the district board or any other authority.

(3) Every panchayat shall be a body corporate by the name of the village specified in the notification issued under section 3, shall have perpetual succession and a common seal, and, subject to any restriction or qualification imposed by or under this Act or any other law, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts, and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

5. (1) (a) The Government shall classify panchayats with jurisdiction over a population estimated at not less than five thousand and with an estimated annual income of not less than ten thousand rupees as Class I panchayats. Classification of panchayats.

(b) Other panchayats shall be known as Class II panchayats.

(2) The Government may alter the classification of a panchayat if in their opinion the panchayat satisfies or ceases to satisfy the conditions referred to in sub-section (1), clause (a).

(3) Any decision made by the Government under this section shall not be questioned in any Court of law.

6. (1) The total number of members of a panchayat, exclusive of its president shall be notified by the Inspector in accordance with such scale as may be prescribed with reference to population. Strength of a panchayat.

(2) The Inspector may from time to time by notification alter the total number of members of a panchayat notified under sub-section (1).

(3) The number notified under sub-section (1) or the number as altered by notification under sub-section (2) shall not be less than five or more than fifteen.

7. The members of the panchayat shall be elected in such manner as may be prescribed. Elected members.

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Reservation of seats for members of Scheduled Castes.

8. (1) In every panchayat, the Inspector may, subject to such rules as may be prescribed, by notification, reserve such number of seats, if any, as he thinks fit for the members of the Scheduled Castes, with due regard to their population in the village.

(2) Any reservation made under sub-section (1) shall have effect only until the first ordinary elections to the panchayat after the expiration of a period of ten years from the commencement of this Act.

(3) Nothing contained in sub-section (1) shall be deemed to prevent members of the Scheduled Castes for whom seats have been reserved in any panchayat, from standing for election to the non-reserved seats in the panchayat.

Division into wards.

9. (1) For the purpose of electing members to a panchayat, the Inspector shall, after consulting the panchayat, by notification divide the village into wards and determine the number of members to be returned by each ward.

(2) A Class I panchayat village shall be divided into not less than five wards and a Class II panchayat village shall be divided, if it has a population of 1,000 or less, into two wards and if it has a population of more than 1,000 into not more than five wards.

Term of office of elected members.

10. (1) The term of office of the members of every panchayat who are elected at ordinary elections shall, save as otherwise expressly provided in, or may be prescribed under, this Act, be three years beginning at noon on the day on which the vacancies occur :

Provided that the Inspector may, by notification, for sufficient cause which shall be stated therein, direct that the term of office of the members of any panchayat as a whole be extended or reduced by such period not exceeding three months as may be specified in the notification.

(2) Ordinary vacancies in the office of an elected member of a panchayat shall be filled at ordinary elections which shall be fixed by the election authority to take place on such day or days within three months before the occurrence of the vacancies, as he thinks fit :

Provided that the Government may for sufficient cause direct or permit the holding of any ordinary election after the occurrence of the vacancy.

(3) (a) Every casual vacancy in the office of an elected member of a panchayat shall be reported by the executive authority to the election authority within such time as may be prescribed.

(b) A member elected in a casual vacancy shall enter upon office forthwith, but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

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(c) Unless the Inspector otherwise directs, no casual election shall be held to a panchayat within three months before the date of retirement of its members by efflux of time.

(4) Where the number of members of a panchayat is increased, the members elected for the additional seats or the members elected in their places in casual vacancies shall hold office until the date on which the members elected to the original seats at the ordinary elections immediately preceding, will vacate office.

11. (1) If, at any ordinary or casual election, no person is elected to fill the vacancy or one or more of the vacancies, as the case may be, a fresh election shall be held on such day as the Inspector may fix. Panchayat to elect members in certain cases and the term of office of such members.

(2) If at such fresh election also, no person is elected to fill the vacancy or any of the vacancies, as the case may be, the panchayat may, in the manner prescribed, elect a qualified person to fill such vacancy.

(3) The term of office of a member of a panchayat elected under this section, shall expire at the time at which it would have expired if he had been elected at the ordinary or casual election, as the case may be.

12. (1) An electoral roll for each panchayat showing the names of persons qualified to vote at elections thereto, shall be prepared and published, and shall be revised, at such times, by such authority, and in such manner as may be prescribed. Preparation and publication of electoral roll and qualifications for inclusion therein.

(2) Every person whose name is included or who is qualified to be included in that part of the electoral roll for any territorial or special constituency of the Madras Legislative Assembly which relates to the village or any portion thereof shall be entitled to be included in the electoral roll for the panchayat, and no other person shall be entitled to be included therein.

Explanation I.—Where in the electoral roll of any territorial or special constituency of the Madras Legislative Assembly there is no distinct part relating to the village, the following persons shall be entitled to be included in the electoral roll for the panchayat :—

(a) All persons who are entered in such roll under the registration area comprising such village and whose addresses as entered in such roll are situated in such village.

(b) All persons who are qualified to be included in such roll under the registration area aforesaid and who reside in such village.

Explanation II.—In this sub-section, the expressions “territorial constituency” and “special constituency” shall have the same meaning as in the Government of India (Provincial Legislative Assemblies) Order, 1936, as in force for the time being.

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(3) The name of any person shall not be included in the electoral roll for a panchayat in more than one place.

(4) The electoral roll for the panchayat shall be divided into separate parts for each ward.

(5) Every person whose name appears in the electoral roll for the panchayat shall, so long as it remains in force and subject to any revision thereof which might have taken place and subject also to the other provisions of this Act, be entitled to vote at an election; and no person whose name does not appear in such roll shall vote at an election:

Provided that a person who is of unsound mind, a deaf-mute or a leper, shall not be entitled to vote at any election.

Qualifica-
tion of
candidates.

13. No person shall be qualified for election as a member of a panchayat unless his name appears on its electoral roll.

Disqualifi-
cation of
officers and
servants of
Government
and local
bodies.

14. (1) No village headman, karnam, or village servant and no other officer or servant of the Provincial or Central Government or of a panchayat, district board, municipal council or the Corporation of Madras shall be qualified for election as a member or for holding office as an elected member.

(2) If any question arises either before or after an election, whether any person is or is not disqualified under this section the question shall be referred to the Government whose decision shall be final.

Disqualifi-
cation of
persons
convicted
of election
offences.

15. Every person convicted of an offence punishable under Chapter IX-A of the Indian Penal Code or under any law or rule relating to the infringement of the secrecy of an election, shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of member of a panchayat, for a period of five years from the date of his conviction or for such shorter period as the Court may by order determine. Central Act
XLV of
1860.

Disqualifi-
cations of
candidates.

16. (1) A person who has been sentenced by a criminal court to transportation or to imprisonment for a period of more than six months for any offence other than an offence not involving moral delinquency (such sentence not having been reversed or the offence pardoned), shall be disqualified for election as a member while undergoing the sentence and for five years from the date of the expiration thereof:

Provided that the Government may direct that such sentence shall not operate as a disqualification.

(2) A person shall be disqualified for election as a member if, at the date of nomination or election, he is—

(a) of unsound mind, a deaf-mute or a leper;

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(b) an applicant to be adjudicated an insolvent or an undischarged insolvent ;

(c) interested in a subsisting contract made with, or any work being done for, the panchayat, except as a shareholder (other than a director) in a company or except as permitted by rules made under this Act ;

(d) employed as paid legal practitioner on behalf of the panchayat or as legal practitioner against the panchayat ;

Central Act
V of 1898.

(e) an honorary Magistrate under the Code of Criminal Procedure, 1898, with jurisdiction over any part of the village ;

(f) already a member of the panchayat whose term of office will not expire before his fresh election can take effect or has already been elected as a member of the panchayat whose term of office has not yet commenced ;

(g) the servant or employer or the official subordinate or official superior of a member holding office at the said date ; or

(h) in arrears of any kind due by him (otherwise than in a fiduciary capacity) to the panchayat up to and inclusive of the previous year, in respect of which a bill or notice has been duly served upon him and the time, if any, specified therein for payment has expired.

17. Subject to the provisions of section 19, a member shall cease to hold office as such if he— Disqualifications of members.

(a) is sentenced by a criminal court to such punishment and for such offence as is described in sub-section (1) of section 16 :

Provided that the Government may direct that such sentence shall not operate as a disqualification ;

(b) becomes of unsound mind, a deaf-mute or a leper ;

(c) applies to be adjudicated, or is adjudicated an insolvent ;

(d) acquires any interest in any subsisting contract made with, or work being done for, the panchayat except as a shareholder (other than a director) in a company or except as permitted by rules made under this Act ;

(e) is employed as paid legal practitioner on behalf of the panchayat, or accepts employment as legal practitioner against the panchayat ;

(f) is appointed as an officer or servant under this Act ;

(g) is appointed as an honorary Magistrate under the Code of Criminal Procedure, 1898, with jurisdiction over any part of the village ;

Central Act
V of 1898.

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(h) accepts employment under or becomes the official subordinate of any other member ;

(i) ceases to reside in the village ;

(j) fails to pay arrears of any kind due by him (otherwise than in a fiduciary capacity) to the panchayat within three months after a bill or notice has been served upon him in pursuance of rules made under this Act, or where in the case of any arrear, such rules do not require the service of any bill or notice, within three months after a notice requiring payment of the arrear (which notice it shall be the duty of the executive authority of the panchayat to serve at the earliest possible date) has been duly served upon him by the executive authority ;

(k) absents himself from the meetings of the panchayat for a period of three consecutive months reckoned from the date of the commencement of his term of office, or of the last meeting which he attended, or of his restoration to office as member under section 18, sub-section (1), as the case may be, or if within the said period, less than three meetings have been held, absents himself from three consecutive meetings held after the said date :

Provided that no meeting from which a member absented himself shall be counted against him under this clause if—

(i) due notice of that meeting was not given to him ; or

(ii) the meeting was held after giving shorter notice than that prescribed for an ordinary meeting ; or

(iii) the meeting was held on a requisition of members ; or

(l) is removed from office under section 132, sub-section (4).

Restoration
of members
to office.

18. (1) Where a person ceases to be a member under section 15 or clause (a) of section 17, he shall be restored to office for such portion of the period for which he was elected, as may remain unexpired at the date of such restoration, if and when the sentence is annulled on appeal or revision, or the disqualification caused by the sentence is removed by an order of the Government ; and any person elected to fill the vacancy in the interim shall, on such restoration, vacate office.

(2) Where a person ceases to be a member under clause (k) of section 17, the executive authority shall at once intimate the fact in writing to such person and report the same to the panchayat at its next meeting. If such person applies for restoration *suo motu* to the panchayat on or before the date of its next meeting or within fifteen days of the receipt of such intimation, the panchayat may at the meeting next after the receipt of such application restore him to office of member :

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Provided that a member shall not be so restored more than twice during his term of office.

19. (1) Whenever it is alleged that any person who has been elected as a member of a panchayat is not qualified or has become disqualified under section 13, 15, 16 or 17 and such person does not admit the allegation, or whenever any member is himself in doubt whether or not he is not qualified or has become disqualified under section 15, 16 or 17, such member or any other member may, and the executive authority shall, on the direction of the panchayat or of the Inspector, apply to the prescribed judicial authority whose decision shall be final.

Authority to decide questions of disqualification of members.

(2) Pending such decision, the member shall be entitled to act as if he is qualified or were not disqualified.

President and vice-president.

20. There shall be a president and a vice-president for every panchayat.

President and vice-president of panchayat.

21. (1) The president shall be elected by the persons whose names appear in the electoral roll for the panchayat, from among themselves.

Election and term of office of president.

If at an election held under this sub-section no president is elected, a fresh election shall be held :

Provided that no member shall be eligible to stand for election as president :

Provided further that a person who stands for election as president shall not be eligible to stand for election as a member.

(2) The election of the president may be held at the same times and in the same places as the ordinary elections of the members of the panchayat.

(3) Save as otherwise expressly provided in or prescribed under this Act, the term of office of the president who is elected at an ordinary election shall be three years beginning at noon on the day on which the vacancy occurs, and if such election is held after the occurrence of the vacancy, his term of office shall commence from the date of his election and expire at the time at which it would have expired if he had been elected before the occurrence of the vacancy.

(4) Subject to the provisions of sub-section (5), any casual vacancy in the office of the president shall be filled by a fresh election and a person elected as president in any such vacancy shall hold office only so long as the person in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

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(5) Unless the Inspector otherwise directs no casual vacancy in the office of the president shall be filled within three months before the date on which the ordinary election of the president under sub-section (1) is due.

(6) The provisions of sections 14 to 19 shall apply in relation to the office of the president as they apply in relation to the office of an elected member of the panchayat.

(7) The president shall be an *ex-officio* member of the panchayat and shall be entitled to vote at meetings of the panchayat.

Election of
vice-presi-
dent.

22. The vice-president shall be elected by the panchayat from among its members.

If at an election held under this section no vice-president is elected, a fresh election shall be held.

Cessation of
office of
president
and vice-
president.

23. The president or vice-president shall cease to hold office as such—

(a) in every case, on his election as president or vice-president of the district board or of any other panchayat in the district;

(b) in the case of the president, on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office;

(c) in the case of the vice-president, on the expiry of his term of office as a member or on his otherwise ceasing to be a member or on his election as president.

Functions
of the
president.

24. The president shall—

(a) make arrangements for the election of the vice-president;

(b) convene the meetings of the panchayat;

(c) have full access to the records of the panchayat;

(d) discharge all the duties and exercise all the powers specifically imposed or conferred on the president by this Act.

Devolution
and
delegation
of presi-
dent's
functions
and filling
up of
vacancies in
the office of
president.

25. (1) When the office of president is vacant, the vice-president shall exercise the functions of the president until a new president is declared elected and assumes office.

(2) If the president has been continuously absent from jurisdiction for more than fifteen days or is incapacitated, his functions during such absence or incapacity shall, except in such circumstances as may be prescribed, devolve on the vice-president.

(3) When the office of president is vacant or the president has been continuously absent from jurisdiction for more than fifteen days or is incapacitated and there is either a

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vacancy in the office of vice-president or the vice-president has been continuously absent from jurisdiction for more than fifteen days or is incapacitated, the functions of the president shall devolve on a member of the panchayat appointed by the Inspector in this behalf.

The member of the panchayat so appointed (who shall be styled the temporary president) shall perform the functions of the president subject to such restrictions and conditions as may be prescribed, until a new president or vice-president is declared elected and assumes office, or either the president or the vice-president returns to jurisdiction or recovers from his incapacity, as the case may be.

(4) Any vacancy in the office of president shall be reported to the election authority, by such person and within such time as may be prescribed, and the election authority shall arrange for the election of the president.

(5) Subject to such rules as may be prescribed, the president may, by an order in writing, delegate any of his functions, with such restrictions and conditions as may be specified in the order, to the vice-president, or in case there is a vacancy in the office of vice-president or the vice-president has been continuously absent from jurisdiction for more than fifteen days or is incapacitated, to any member.

(6) The reference to the president's functions in sub-sections (1), (2), (3) and (5) shall, where he is also the executive authority, be deemed to include a reference to his functions as executive authority.

(7) The president shall have power to control and revise the exercise or discharge of any functions devolving on the vice-president under sub-section (2) or delegated to the vice-president or any member under sub-section (5).

Members.

26. (1) Any member may call the attention of the executive authority to any neglect in the execution of panchayat work, to any waste of panchayat property or to the wants of any locality, and may suggest any improvements which may appear desirable. Rights of individual members.

(2) Every member shall have the right to move resolutions and to interpellate the president on matters connected with the administration of the panchayat, subject to such rules as may be prescribed.

(3) Every member shall have access during office hours to the records of the panchayat after giving due notice to the executive authority, provided that the executive authority may, for reasons given in writing, forbid such access.

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No president, vice-president or member to receive remuneration.

27. No president, vice-president or member shall receive, or be paid from the funds at the disposal of or under the control of the panchayat any salary or other remuneration for services rendered by him whether in his capacity as such or in any other capacity.

The executive officer.

Appointment of executive officers of certain panchayats.

28. (1) A whole-time executive officer shall be appointed by the Government for any panchayat which may be notified by them in this behalf.

(2) In the case of every panchayat not so notified and also in the case of any panchayat so notified, if there is no executive officer in charge, the president of the panchayat shall, subject to such rules as may be prescribed, perform the functions of the executive officer.

(3) Save as otherwise prescribed, no executive officer appointed under sub-section (1) shall undertake any work unconnected with his office without the sanction of the Government.

(4) The panchayat shall pay the executive officer such salary and allowances as may from time to time be fixed by the Government.

(5) The panchayat shall also make—

(a) if the executive officer is in the service of the Government such contribution towards his leave allowances, pension and provident fund as may be required by the conditions of his service under the Government to be made by him or on his behalf;

(b) if the executive officer is not in the service of the Government such contribution towards his leave allowances, pension and provident fund as may be prescribed in this behalf.

(6) The Government shall have power to regulate the classification, methods of recruitment, conditions of service, pay and allowances, and discipline and conduct of the executive officers appointed under sub-section (1).

Functions of executive officer.

29. The executive officer shall—

(a) have the right to attend the meetings of the panchayat or of any committee thereof and take part in the discussions thereat but without the right to move any resolution or to vote;

(b) attend any meeting of the panchayat or of any committee thereof if required to do so by the presiding officer.

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Powers and duties of the executive authority.

30. The executive authority shall—

Functions of
the executive
authority.

(a) carry into effect the resolutions of the panchayat :

Provided that where the president considers that a resolution has not been legally passed or is in excess of the powers conferred by this Act or that, if carried out, it is likely to endanger human life or health or the public safety, the executive authority shall refer the matter to the Government for orders, and their decision shall be final.

(b) control all the officers and servants of the panchayat ;

(c) discharge all the duties and exercise all the powers specifically imposed or conferred on the executive authority by or under this Act and subject to all restrictions and conditions imposed by or under this Act, exercise the executive power for the purpose of carrying out the provisions of this Act and be directly responsible for the due fulfilment of the purposes thereof.

31. The executive authority may in cases of emergency Emergency powers of executive authority.
direct the execution of any work or the doing of any act which requires the sanction of the panchayat and the immediate execution or doing of which is, in his opinion, necessary for the safety of the public, and may direct that the expenses of executing such work or doing such act shall be paid from the panchayat fund :

Provided that—

(a) he shall not act under this section in contravention of any order of the panchayat prohibiting the execution of any particular work or the doing of any particular act, and

(b) he shall report the action taken under this section and the reasons therefor to the panchayat at its next meeting.

32. The Inspector may, by general or special order, Exercise of functions of executive authority by Health Officer in certain cases.
authorize the Health Officer of a panchayat, or if there is no such officer, the Health Officer of the district, to exercise such of the functions of an executive authority under this Act in such area and subject to such restrictions and conditions and to such control and revision as may be specified in such order.

33. Subject to such restrictions and control as may be Delegation of functions of executive authority.
prescribed, the executive authority may, by an order in writing delegate any of his functions as such—

(i) if he is the president, to the vice-president and in the absence of the vice-president, to any other member ;

(ii) if he is not the president, to the president ; in the absence of the president, to the vice-president ; and in the absence of both the president and vice-president, to any other member.

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The exercise or discharge of any functions so delegated shall be subject to such restrictions and conditions as may be laid down by the executive authority and shall also be subject to his control and revision.

Establishment.

Officers and
servants of
panchayats.

34. (1) Subject to such rules as may be made under sub-section (2), the Inspector shall fix, and may alter, the number, designations and grades of, and the salaries, fees and allowances payable to, the officers and servants of every panchayat, other than the executive officer :

Provided that in an emergency, the executive authority may, subject to such rules as may be prescribed, employ temporarily additional officers and servants.

(2) The Government shall have power to make rules regarding the authorities who may appoint the officers and servants of panchayats, other than the executive officers, and the classification, methods of recruitment, pay and allowances, discipline and conduct, and conditions of service of such officers and servants.

Such rules may provide for the constitution of any class of officers or servants of panchayats other than the executive officers into a separate service for the whole of the province.

(3) Two or more panchayats may, subject to such rules as may be prescribed, and shall if so required by any authority empowered in this behalf by rules, appoint the same officer or servant to exercise or discharge any powers or duties of a similar nature for both or all of them.

(4) Notwithstanding anything contained in this Act, the Madras District Municipalities Act, 1920, or the Madras District Boards Act, 1920, any officer or servant of a panchayat (including the executive officer) may be transferred—

Madras Act
V of 1920.
Madras Act
XIV of 1920

(i) to the service of any other panchayat by the Inspector ;

(ii) to the service of any district board constituted under the Madras District Boards Act, 1920, or of any municipality constituted under the Madras District Municipalities Act, 1920, by the Government :

Madras Act
XIV of 1920
Madras Act
V of 1920.

Provided that no officer or servant (other than the executive officer) shall be so transferred except after consulting—

(a) the executive authorities of the panchayats concerned in cases falling under clause (i) of this sub-section ; and

(b) the district board or municipal council concerned and the executive authority of the panchayat in cases falling under clause (ii) of this sub-section.

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Any authority making a transfer under this sub-section may issue such general or special directions as may in its opinion be necessary for the purpose of giving due effect to such transfer.

(5) The Inspector may recover from a panchayat the whole or such proportion of the salary and allowances paid to any officer or servant of the panchayat other than the executive officer, and such contribution towards his leave allowances, pension and provident fund, as the Government may by general or special order determine, in the following cases, namely :—

(a) where such officer or servant was appointed to the service of the panchayat by the Government ; and

(b) where such officer or servant is a servant of the Government.

(6) All officers and servants of the panchayat shall be subordinate to the executive authority, and save as otherwise provided in this Act or in the rules made thereunder and subject to such restrictions and control and such rights of appeal as may be prescribed in such rules, the executive authority may—

(a) appoint all officers and servants of the panchayat ;

(b) grant leave to any such officer or servant ; and

(c) for any good and sufficient reason, censure, fine, withhold increments or promotion from, reduce to a lower rank in the seniority list or to a lower post or time-scale or to a lower stage in a time-scale, suspend, remove or dismiss any such officer or servant.

(7) The provisions of this section shall also apply to the public health establishments of panchayats, notwithstanding anything contained in the Madras Public Health Act, 1939.

[Madras Act
III of 1939.

(8) (i) Notwithstanding anything contained in this Act, and subject to such rules as may be prescribed, the Inspector may—

(a) appoint such engineering and other staff as he considers necessary for the purposes of any panchayat and recover from it the salary and allowances paid to the members of such staff and such contributions towards their leave allowances, pension and provident fund as he may, by general or special order, determine ;

(b) appoint a common engineering or other staff for the purposes of two or more panchayats and recover from each of the panchayats concerned such proportion of the salary and allowances paid to the members of such staff and such contribution towards their leave allowances, pension and provident fund as he may, by general or special order, determine.

(ii) The pay and allowances and conditions of service of any member of the staff appointed under clause (i) shall be such as may be prescribed.

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*Procedure.*Presidency
at meetings.

35. (1) Every meeting of a panchayat shall be presided over by the president, in his absence, by the vice-president, and in the absence of both the president and the vice-president, by a member chosen by the meeting to preside for the occasion.

(2) The president shall preserve order and decide all points of order arising at or in connexion with meetings. There shall be no discussion on any point of order and the decision of the president on any point of order shall, save as otherwise expressly provided in this Act, be final.

(3) A vice-president or member presiding for the occasion shall, for that meeting and during the period that he presides over it, have all the powers of the president.

Minutes of
proceedings.

36. A copy of the minutes of the proceedings at every meeting of a panchayat as well as of all minutes of dissent in respect of such proceedings received from any member (other than the president) present at the meeting within 48 hours of the close thereof shall be submitted by the president within three days of the date of the meeting to the Inspector :

Provided that the Inspector may direct that such minutes shall be submitted either generally or in any specified classes of cases to any officer empowered by him in this behalf.

Power of
panchayat
to call for
records.

37. A panchayat may require the executive authority to produce any document which is in his custody and he shall subject to such rules as may be prescribed, comply with every such requisition.

Proceedings
of pancha-
yats and
committees.

38. (1) The proceedings of every panchayat and of all committees thereof shall be governed by such rules as may be prescribed and by regulations, not inconsistent with such rules or the provisions of this Act, made by the panchayat with the approval of the Inspector.

(2) The Inspector shall have power to add to, omit, or alter any regulations submitted for his approval under sub-section (1).

(3) The rules referred to in sub-section (1) may provide for preventing any member or president or any member or chairman of a committee from voting on, or taking part in the discussion of, any matter in which apart from its general application to the public, he has any direct or indirect pecuniary interest, whether by himself or through some other person, or from being present or presiding at any meeting of the panchayat or of the committee during the discussion of any such matter.

Appoint-
ment of
joint com-
mittees.

39. (1) A panchayat may, and if so required by the Inspector shall, join with one, or more than one, other local authority in constituting a joint committee for any purpose for which they are jointly responsible.

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(2) The constitution, powers and procedure of a joint committee and the method of settling differences of opinion arising in connexion with the committee between the local authorities concerned shall be in accordance with such rules as may be prescribed.

40. (1) Every panchayat shall submit to the Inspector a report on its administration for each year as soon as may be after the close of such year and not later than the prescribed date, in such form, with such details, and through such authority as may be prescribed. Administration report.

(2) The report shall be prepared by the executive authority and the panchayat shall consider it and forward the same to the Inspector with its resolutions thereon, if any.

(3) The Inspector shall submit to the Government a general report on the administration of panchayats in the Province during the year.

Validation of proceedings.

41. No act of a panchayat or of a committee thereof or of any person acting as president, vice-president, chairman or member of such panchayat or committee shall be deemed to be invalid by reason only of a defect in the establishment of such panchayat or committee, or on the ground that the president, vice-president, chairman or any member of such panchayat or committee was not entitled to hold or continue in such office by reason of any disqualification or by reason of any irregularity or illegality in his election, or by reason of such act having been done during the period of any vacancy in the office of president, vice-president, chairman or member of such panchayat or committee. Acts of panchayats, etc., not to be invalidated by informality, vacancy, etc.

Control.

42. (1) The Inspector shall supervise the administration of all panchayats in the Province and shall also exercise the powers and perform the duties vested in him by or under this Act. He shall be assisted by one or more Regional Inspectors appointed by the Government. Inspecting and superintending officers and their powers.

(2) (a) The Government may appoint such other officers as they may consider necessary for the purpose of inspecting or superintending the operations of all or any of the panchayats constituted under this Act.

(b) In particular and without prejudice to the generality of the foregoing provision, the Government may appoint one or more District Panchayat Officers and one or more Deputy Panchayat Officers for each revenue district.

(c) The Government shall have power to regulate the classification, methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the officers

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referred to in clauses (a) and (b) and of the members of their establishment.

(3) The cost of the officers and the members of the establishment aforesaid shall be paid out of the revenues of the Province.

(4) The District and the Deputy Panchayat Officers shall exercise such powers and perform such duties as may be prescribed, or as may be delegated to them under this Act.

(5) The Inspector or the Collector or any officer appointed under sub-section (1) or any other officer or person whom the Government, or the Inspector or the Collector may empower in this behalf, may enter on and inspect, or cause to be entered on and inspected—

(a) any immovable property, or any work in progress, under the control of any panchayat or executive officer ;

(b) any school, hospital, dispensary, vaccination station, choultry or other institution maintained by, or under the control of, any panchayat and any records, registers or other documents kept in such institution ;

(c) the office of any panchayat and any records, registers or other documents kept therein.

Panchayats and their presidents, executive authorities, officers and servants shall be bound to afford to the officers and persons aforesaid, such access, at all reasonable times, to panchayat property or premises and to all documents as may, in the opinion of such officers or persons, subject to such rules as may be prescribed, be necessary to enable them to discharge their duties under this section.

(6) The Inspector or any officer or person whom the Government, or the Inspector may empower in this behalf may—

(a) direct the panchayat to make provision for and to execute or provide any public work or amenity, or service of the description referred to in section 50 ;

(b) call for any record, register or other document in the possession, or under the control, of any panchayat, or executive authority ;

(c) require any panchayat, or executive authority to furnish any return, plan, estimate, statement, account or statistics ;

(d) require any panchayat, or executive authority to furnish any information or report on any matter connected with such panchayat ;

(e) record in writing for the consideration of any panchayat, or executive authority any observations in regard to its or his proceedings or duties.

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43. (1) The Inspector may, by order in writing,—

(i) suspend or cancel any resolution passed, order issued, or licence or permission granted, or

(ii) prohibit the doing of any act which is about to be done or is being done,

Power to suspend or cancel resolution, etc., under the Act.

in pursuance or under colour of this Act if, in his opinion,—

(a) such resolution, order, licence, permission or act has not been legally passed, issued, granted or authorized, or

(b) such resolution, order, licence, permission or act is in excess of the powers conferred by this Act or any other law or an abuse of such powers or is considered by the Inspector to be otherwise undesirable, or

(c) the execution of such resolution or order, or the continuance in force of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray :

Provided that nothing in this sub-section shall enable the Inspector to set aside any election which has been held.

(2) The Inspector shall, before taking action on any of the grounds referred to in clauses (a) and (b) of sub-section (1), give the authority or person concerned an opportunity for explanation.

(3) The power conferred on the Inspector under clause (c) of sub-section (1), may be exercised by the Collector in accordance with the provisions of that clause.

44. Subject to such control as may be prescribed, the Inspector or the Collector may, in cases of emergency, direct or provide for the execution of any work, or the doing of any act which a panchayat or executive authority is empowered to execute or do, and the immediate execution or doing of which is in his opinion necessary for the safety of the public, and may direct that the expense of executing such work or doing such act shall be paid by the person having the custody of the panchayat fund in priority to any other charge against such fund except charges for the service of authorized loans.

Emergency powers of Collector and Inspector.

45. The administration by a panchayat of any undertaking for the generation, transmission, supply or use of electrical energy shall be subject to such control as may be prescribed, not inconsistent with the Indian Electricity Act, 1910, or the Electricity (Supply) Act, 1948, as in force for the time being, the rules made under those Acts, and the terms of the licence granted under them to the panchayat.

Control over electrical undertaking of panchayats.

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Power to take action in default of a panchayat, president or executive authority.

46. (1) If at any time it appears to the Inspector that a panchayat, president or executive authority has made default in performing any duty imposed by or under this or any other Act, he may, by order in writing, fix a period for the performance of such duty.

(2) If such duty is not performed within the period so fixed, the Inspector may appoint some person to perform it, and may direct that the expense of performing it shall be paid by the person having the custody of the panchayat fund in priority to any other charges against such fund except charges for the service of authorized loans.

Removal of president, vice-president or member.

47. (1) The Inspector may, by notification and with effect from a date to be specified therein, remove any president or vice-president who, in his opinion, wilfully omits or refuses to carry out or disobeys the provisions of this Act or any rules, by-laws, regulations or lawful orders issued thereunder, or abuses the powers vested in him.

(2) The Inspector may, by notification and with effect from a date to be specified therein, remove any member who, in his opinion, is guilty of any misconduct in the discharge of his duties.

(3) The Inspector shall, when he proposes to take action under sub-section (1) or (2), give the president, vice-president or member concerned an opportunity for explanation, and the notification issued shall contain a statement of the reasons for the action taken.

(4) The Government shall have power to cancel any notification issued under sub-section (1) or (2) and may, pending a decision on the question of such cancellation, postpone the date specified in such notification.

(5) Any person in respect of whom a notification has been issued under sub-section (1) or (2) removing him from the office of president, vice-president or member shall, unless the notification is cancelled under sub-section (4), be ineligible for election as president or vice-president or for election as member or from holding any of those offices until the date on which notice of the next ordinary elections to the panchayat is published in the prescribed manner, or the expiry of one year from the date specified in such notification as postponed by the order, if any, issued under sub-section (4), whichever is earlier.

Dissolution and supersession of panchayats.

48. (1) If, in the opinion of the Government, a panchayat is not competent to perform or persistently makes default in performing the duties imposed on it by law, or exceeds or abuses its powers, they may, by notification—

(a) direct that the panchayat be dissolved with effect from a specified date and reconstituted either immediately or with effect from another specified date, or

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(b) supersede the panchayat for a period not exceeding one year from a specified date :

(2) Nothing contained in sub-section (1) shall affect the continuance in office of the president during the period of dissolution or supersession of the panchayat.

(3) Before publishing a notification under sub-section (1), the Government shall communicate to the panchayat the grounds on which they propose to do so, fix a reasonable period for the panchayat to show cause against the proposal, and consider its explanations and objections, if any.

(4) On the date fixed for the dissolution or supersession of a panchayat under sub-section (1), all its members as well as its vice-president shall forthwith be deemed to have vacated their offices as such.

(5) During the interval, if any, between the dissolution and the reconstitution of a panchayat or during the period of its supersession, as the case may be, the president shall exercise and discharge the powers and duties of the panchayat as far as may be and to such extent as the Government may determine in that behalf. In case the office of president is vacant on the date of dissolution or supersession of the panchayat or falls vacant before the reconstitution of the panchayat, the Inspector may appoint a person to exercise the powers and discharge the duties of the panchayat and of its president including where the president is also the executive authority, his powers and duties as such until the reconstitution of the panchayat. Any person other than the executive officer who is so appointed may, if the Inspector so directs, receive payment for his services from the panchayat.

(6) The members, other than the president, of a reconstituted panchayat shall enter upon their offices on the date fixed for its reconstitution and their term of office shall expire in such year and on such date as the Government may fix. The year so fixed shall be either the year in which the next ordinary elections or the year in which the ordinary elections immediately succeeding such elections are to be held for any panchayat in the same district. The date so fixed shall not be later than the 31st day of December.

(7) When a panchayat is dissolved or superseded under this section, the Government until the date of the reconstitution thereof, and the reconstituted panchayat thereafter, shall be entitled to all the assets and be subject to all the liabilities of the panchayat as on the date of the dissolution or supersession and on the date of the reconstitution respectively.

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Powers of officers acting for, or in default of, panchayat and liability of panchayat fund.

49. The Government, the Inspector or any other person lawfully taking action on behalf, or in default, of a panchayat under this Act, shall have such powers as are necessary for the purpose and shall be entitled to the same protection under this Act as the panchayat or its officers or servants whose powers are exercised; and compensation shall be recoverable from the panchayat fund by any person suffering damage from the exercise of such powers to the same extent, as if the action had been taken by the panchayat or its officers or servants.

CHAPTER III.—FUNCTIONS, POWERS AND PROPERTY OF PANCHAYATS.

Duty of panchayat to provide for certain matters.

50. Subject to the provisions of this Act and the rules made thereunder, it shall be the duty of a panchayat, within the limits of its funds, to make reasonable provision for carrying out the requirements of the village in respect of the following matters, namely :—

(a) the construction, repair and maintenance of all public roads in the village (other than district roads and roads which are classified by the Government as national and provincial highways) and of all bridges, culverts, road-dams and causeways on such roads;

(b) the lighting of public roads and public places;

(c) the construction of drains and the disposal of drainage water and sullage;

(d) the cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows, and other improvements of the sanitary condition of the village;

(e) the provision of public latrines and arrangements to cleanse latrines whether public or private;

(f) the opening and maintenance of burial and burning grounds;

(g) the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks and the construction and maintenance of water-works for the supply of water for washing and bathing purposes and of protected water for drinking purposes;

(h) preventive and remedial measures connected with any epidemic, or with malaria.

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51. Subject to the provisions of this Act and the rules made thereunder, a panchayat may also make such provision as it thinks fit for carrying out the requirements of the village in respect of the following matters, namely :—

Power of panchayat to provide for certain other matters.

(a) the planting and preservation of trees on the sides of public roads in the village not being district roads or roads classified by the Government as national or provincial highways ;

(b) the opening and maintenance of public markets other than markets which are classified as district markets ;

(c) the control of fairs and festivals other than those classified as district fairs and festivals ;

(d) the opening and maintenance of public landing places, halting places and cart-stands and of public cattle-sheds ;

(e) the opening and maintenance of public slaughter-houses ;

(f) the establishment and maintenance of choultries other than those classified as district choultries ;

(g) the extension of village-sites and the regulation of building ;

(h) the registration of births and deaths ;

(i) improvements of agriculture and agricultural stock and the holding of agricultural shows ;

(j) the promotion and encouragement of cottage industries ;

(k) the opening and maintenance of elementary schools ;

(l) the opening and maintenance of reading rooms and of libraries which are not classified as district libraries ;

(m) the establishment and maintenance of wireless receiving sets, playgrounds, sports clubs and centres of physical culture ;

(n) the establishment and maintenance of dispensaries and the payment of subsidies to rural medical practitioners ;

(o) the establishment and maintenance of maternity and child-welfare centres ;

(p) veterinary relief ;

(q) other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the village.

52. Subject to the provisions of this Act and the rules made thereunder, two or more panchayats may establish and maintain common dispensaries, child-welfare centres and institutions of such other kind as may be prescribed.

Maintenance of common dispensaries, child-welfare centres, etc.

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Transfer to
panchayats
of unreser-
ved forests
and other
institutions
or works.

53. (1) (a) All unreserved forests in the village at the commencement of this Act shall vest in the panchayat and be administered by it for the benefit of the villagers.

(b) In respect of every forest so vested, the panchayat shall, if so required by the Collector, pay to the Government such rent as the Collector may, from time to time, subject to the control of the Board of Revenue, fix in this behalf.

(2) (a) If the Revenue Divisional Officer is of opinion that a panchayat is not administering properly a forest vesting in it under sub-section (1), he may, by order, withdraw such forest from the control of the panchayat for such period as may be specified in the order, not exceeding the period, if any, prescribed in this behalf.

(b) The Revenue Divisional Officer may, from time to time, by order, extend the period specified in any order issued under clause (a).

(c) Before issuing an order under clause (a) or (b), a reasonable opportunity shall be given to the panchayat to show cause against such issue.

(d) Where an order is issued under clause (a) or (b), the panchayat concerned may, within three months of the service of the order, appeal against it to the Collector; and the Collector may confirm, modify or reverse the order.

(3) The Board of Revenue may, in its discretion, at any time, either *suo motu* or on application, call for and examine the record of any order issued by the Revenue Divisional Officer or the Collector under sub-section (2) for the purpose of satisfying itself as to the legality or propriety of such order, and may pass such order in reference thereto as it thinks fit.

(4) Subject to such rules as may be prescribed, the Government, the Board of Revenue, the Collector or Revenue Divisional Officer, the district board or its executive authority, or any person or body of persons, may transfer to the panchayat, with its consent and subject to such conditions as may be agreed upon, the management of any institution, or the execution or maintenance of any work, or the exercise of any power or the discharge of any duty, whether within or without the village, and whether provided for in this Act or not.

Power of
Board of
Revenue to
transfer or
resume
control of
endowments
and inams.

54. (1) (a) Subject to the control of the Government, the Board of Revenue may, by notification, make over to a panchayat, with its consent, the management and superintendence of any charitable endowment in respect of which powers and duties attach to the Board of Revenue under the provisions of the Madras Endowments and Escheats Regulation, 1817; and thereupon all powers and duties attaching to the Board of Revenue in respect thereof shall attach to the panchayat as if it had been specially named in the said Regulation, and the panchayat shall manage and superintend such endowment.

Madras
Regulation
VII of 1817.

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(b) The Board of Revenue may of its own motion, and shall on a direction from the Government, by notification, resume the management and superintendence of any endowment made over to a panchayat under clause (a) and upon such resumption, all the powers and duties attaching to the panchayat in respect of the endowment shall cease and determine.

(2) The Government may assign to a panchayat with its consent, a charitable inam resumed by the Government or any other authority, provided that the net income from such inam can be applied exclusively to any purpose to which the funds of such panchayat may be applied; and may revoke any assignment so made.

55. A panchayat may accept donations for, or trusts relating exclusively to, the furtherance of any purpose to which its funds may be applied.

Limitation of power to accepting donations and trusts.

56. (1) All public roads in any village (other than district roads and roads which are classified by the Government as national or provincial highways), shall vest in the panchayat together with all pavements, stones and other materials thereof, all works, materials and other things provided therefor, all sewers, drains, drainage works, tunnels and culverts, whether made at the cost of the panchayat fund or otherwise, in, alongside or under such roads, and all works, materials and things appertaining thereto.

Vesting of public roads in panchayats.

(2) The Government may, by notification, exclude from the operation of this Act any such public road, sewer, drain, drainage work, tunnel or culvert, and may also modify or cancel such notification.

57. All rubbish, sewage, filth and other matter collected by a panchayat under this Act shall belong to it.

Collected sewage, etc., to belong to panchayat.

58. Any property or income which by custom belongs to, or has been administered for the benefit of, the villagers in common, or the holders in common of village land generally or of lands of a particular description or of lands under a particular source of irrigation shall vest in the panchayat and be administered by it for the benefit of the villagers or holders aforesaid.

Vesting of communal property or income in panchayat.

59. (1) Subject to such conditions and control as may be prescribed, the Government may transfer to any panchayat the protection and maintenance of any village irrigation work, the management of turns of irrigation, or the regulation of distribution of water from any irrigation work to the fields dependent on it.

Power of panchayats to execute kudimaramat and levy fees for the purpose.

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(2) The panchayat shall have power, subject to such restriction and control as may be prescribed, to execute kudimaramat in respect of any irrigation source in the village and to levy such fee and on such basis for the purposes thereof as may be prescribed :

Provided that nothing contained in this section shall be deemed to relieve the village community or any of its members of its or his liability under the Madras Compulsory Labour Act, 1858, in respect of any irrigation source in the village, in case the panchayat makes default in executing the kudimaramat in respect of that irrigation source. Central Act I of 1858.

Panchayat to regulate the use of certain porambokes in ryotwari tracts.

60. (1) The provisions of this section shall apply only in ryotwari tracts.

(2) The panchayat shall have power, subject to such restrictions and control as may be prescribed, to regulate the use of the following porambokes, namely, grazing grounds, threshing floors, burning and burial grounds, cattle-stands, cart-stands and topes, provided the porambokes are at the disposal of the Government.

(3) The Collector after consulting the panchayat, may, by notification, exclude from the operation of this Act any poramboke referred to in sub-section (2), and may also modify or cancel such notification.

(4) The panchayat shall also have power, subject to such restrictions and control as may be prescribed, to regulate the use of any other poramboke which is at the disposal of the Government, if the panchayat is authorized in that behalf by an order of the Government.

(5) The panchayat may, subject to such restrictions and control as may be prescribed, plant trees on any poramboke the use of which is regulated by it under sub-section (2) or sub-section (4).

Panchayat to regulate the use of certain communal lands in estates governed by the Madras Estates Land Act, 1908.

61. (1) In estates governed by the Madras Estates Land Act, 1908, notwithstanding anything contained in that Act, the panchayat shall have power subject to such restrictions and control as may be prescribed— Madras Act I of 1908.

(a) to regulate the use of lands which are set apart for any of the purposes referred to in sub-clause (b) of clause (16) of section 3 of the said Act, namely, threshing floors, cattle-stands, village-sites and other lands situated in the village which are set apart for the common use of the villagers ;

(b) to exercise the power vested in the District Collector by section 20-A of the said Act, namely, to direct that any land referred to in clause (a) which is no longer

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required for its original purpose shall be used for any other specified communal purpose, provided that the sanction of the District Collector is obtained therefor ; and

(c) to plant trees on any land the use of which is regulated by the panchayat under clause (a).

Nothing contained in clause (b) shall be deemed to affect in any way the operation of the provisos to sub-section (1) of the said section 20-A.

Madras Act
I of 1908.

(2) After an estate ceases to be governed by the Madras Estates Land Act, 1908, the provisions of sub-section (1) shall apply to the lands referred to in that sub-section, to such extent and with such modifications, as may be prescribed.

Central Act
I of 1894.

62. Any immovable property which any panchayat is authorized by this Act or any rules made thereunder to acquire may be acquired under the provisions of the Land Acquisition Act, 1894, and on payment of the compensation awarded under the said Act in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the panchayat.

Immovable property required by panchayats may be acquired under the Land Acquisition Act, 1894.

CHAPTER IV.—TAXATION AND FINANCE.

63. (1) Every panchayat shall levy in the village a house-tax, a profession-tax and a vehicle tax.

Taxes which may be levied by panchayats.

(2) A duty shall also be levied in every village on certain transfers of property in accordance with the provisions of section 67.

(3) Subject to such rules as may be prescribed and with the sanction of the Inspector and subject to such restrictions and conditions, if any, as may be imposed by him either at the time of granting sanction or later, the panchayat may also levy in the village—

(a) a land-cess at the rate of three pies in the rupee on the annual rent value of all occupied land which are not occupied by, or adjacent and appurtenant to, buildings ;

(b) a tax on agricultural land for a specific purpose.

(c) fees on any commercial crop bought and sold in the village, not being a crop on which fees are levied in the village by a market committee under section 11 of the Madras Commercial Crops Markets Act, 1933.

Madras Act
XX of 1933.

Explanation.—For the purposes of this clause, ‘commercial crop’ shall have the same meaning as in section 2 (i-a) of the Madras Commercial Crops Markets Act, 1933.

Madras Act
XX of 1933.

64. (1) The house-tax referred to in section 63, sub-section (1) shall be levied on all houses (other than huts) in the village on any one of the following bases, namely, (a) annual value, (b) capital value or (c) such other basis as may be prescribed.

House-tax.

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(2) The house-tax shall, subject to the prior payment of the land revenue, if any, due to the Government in respect of the site of the house, be a first charge upon the house and upon the movable property, if any, found within or upon the same and belonging to the person liable to such tax.

(3) The house-tax shall be levied every half-year at such rates as may be fixed by the panchayat, not being less than the minimum rates and not exceeding the maximum rates, prescribed in regard to the basis of levy adopted by the panchayat.

(4) The Government may make rules providing for—

(i) the exemption of specified classes of houses from the tax ;

(ii) the manner of ascertaining the annual or capital value of houses or the categories into which they fall for the purposes of taxation ;

(iii) the persons who shall be liable to pay the tax and the giving of notices of transfer of houses ;

(iv) the grant of exemptions from the tax on the ground of poverty ;

(v) the grant of vacancy and other remissions ;

(vi) the circumstances in which, and the conditions subject to which, houses constructed, reconstructed or demolished, or situated in areas included in, or excluded from, the village, during any half-year, shall be liable or cease to be liable to the whole or any portion of the tax.

(5) If the occupier of a house pays the house-tax on behalf of the owner thereof, such occupier shall be entitled to recover the same from the owner and may deduct the same from the rent then or thereafter due by him to the owner.

Profession-
tax.

65. (1) The profession-tax referred to in section 63, subsection (1), shall subject to such rules as may be prescribed, be levied every half-year in every village on—

(i) every company which transacts business in such village for not less than sixty days in the aggregate in that half-year ; and

(ii) every person who, in that half-year—

(a) exercises a profession, art or calling or transacts business or holds any appointment, public or private—

(i) within such village for not less than sixty days in the aggregate, or

(ii) without such village, but who resides in it for not less than sixty days in the aggregate, or

(b) resides in such village for not less than sixty days in the aggregate and is in receipt of any pension or income from investments.

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(2) The profession-tax shall be levied at such rates as may be fixed by the panchayat, not being less than such minimum rates and not exceeding such maximum rates as may be prescribed.

(3) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax.

(4) If a company or person proves that it or he has paid the sum due on account of the profession-tax levied under this Act, or the companies or profession-tax levied under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, or any tax of the nature of a profession-tax imposed under the Cantonments Act, 1924, for the same half-year to any panchayat or municipal council or cantonment authority in the Province of Madras, such company or person shall not be liable by reason merely of change of place of business, exercise of profession, art or calling, appointment or residence to pay to any other panchayat, municipal council or cantonment authority more than the difference between such sum and the amount to which it or he is otherwise liable for the profession or companies tax for the half-year under this Act or any of the aforesaid Acts.

Madras Act
IV of 1919.
Madras Act
V of 1920.
Central Act
II of 1924.

(5) Nothing contained in this section shall be deemed to render a person who resides within the local limits of one local authority and exercises his profession, art or calling or transacts business or holds any appointment within the limits of any other local authority or authorities liable to profession-tax for more than the higher of the amounts of the tax leviable by any of the local authorities. In such a case the Government shall apportion the tax between the local authorities in such manner as they may deem fit and the decision of the Government shall be final :

Provided that where one of the local authorities concerned is a cantonment authority or the port authority of a major port, the decision of the Government shall be subject to the concurrence of the Central Government.

(6) The profession-tax leviable from a firm, association or joint Hindu family may be levied from any adult member of the firm, association or family.

(7) (a) If a company or person employs a servant or agent to represent it or him for the purpose of transacting business in any local area, such company or person shall be deemed to transact business in the local area and such servant or agent shall be liable for the profession-tax in respect of the business of such company or person whether or not such servant or agent has power to make binding contracts on behalf of such company or person.

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(b) Where one company or person is the agent of another company or person, the former company or person shall not be liable separately to the profession-tax on the same income as that of the principal.

Vehicle tax.

66. The vehicle tax referred to in section 63, sub-section (1), shall, subject to such rules as may be prescribed including rules relating to exemptions and restrictions, be levied every half-year on all vehicles kept or used within the village at such rates as may be fixed by the panchayat not being less than the minimum rates and not exceeding the maximum rates prescribed.

Explanation.—In this section, ‘vehicle’ means a conveyance suitable for use on roads and includes any kind of tram car, carriage, cart, wagon, bicycle, tricycle and rickshaw, but does not include a motor vehicle as defined in the Motor Vehicles Act, 1939.

Central Act
IV of 1939.Duty on
transfers of
property.

67. (1) The duty on transfers of property shall be levied—

(a) in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, as in force for the time being in the Province of Madras, on every instrument of the description specified below, which relates to immovable property situated in the area under the jurisdiction of a panchayat ; and

Central Act
II of 1899.

(b) at such rate as may be fixed by the Government, not exceeding five per centum on the amount specified below against such instrument.

Description of instrument.	Amount on which duty should be levied.
(i) Sale of immovable property.	The amount or value of the consideration for the sale, as set forth in the instrument.
(ii) Exchange of immovable property.	The value of the property of the greatest value, as set forth in the instrument.
(iii) Gift of immovable property.	The value of the property as set forth in the instrument.
(iv) Mortgage with possession of immovable property.	The amount secured by the mortgage as set forth in the instrument.
(v) Lease in perpetuity of immovable property.	An amount equal to one-sixth of the whole amount or value of the rents which would be paid or delivered in respect of the first fifty years of the lease, as set forth in the instrument.

(2) On the introduction of the duty aforesaid—

(a) section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth

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separately in respect of property situated in the area under the jurisdiction of a panchayat and in respect of property situated outside such area ;

(b) section 64 of the same Act shall be read as if it referred to the panchayat as well as the Government.

(3) The Government may make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the panchayat and the deduction of any expenses incurred by the Government in the collection thereof.

68. Subject to such restrictions and control as may be prescribed, a panchayat may write off any tax, fee or other amount whatsoever due to it, whether under a contract or otherwise, or any sum payable in connexion therewith, if in its opinion such tax, fee, amount or sum is irrecoverable : Power to write off irrecoverable amounts.

Provided that where the Collector or any of his subordinates is responsible for the collection of any tax, fee or other amount due to a panchayat, the power to write off such tax, fee or amount or any sum payable in connexion therewith, on the ground of its being irrecoverable, shall be exercised by the Board of Revenue or subject to its control, by the Collector or any officer authorized by him.

69. Subject to such rules, as may be prescribed, the executive authority shall have power to require the village headman having jurisdiction over the village or any part thereof to collect any tax or fee due to the panchayat on payment of such remuneration not exceeding $6\frac{1}{4}$ per cent of the gross sum collected by the headman as the Collector may, by general or special order, determine. Power to require village headmen to collect taxes and fees due to panchayats.

70. (1) All moneys received by the panchayat shall constitute a fund called the panchayat fund, and shall be applied and disposed of in accordance with the provisions of this Act and other laws : Panchayat fund.

Provided that the panchayat shall have power, subject to such rules as may be prescribed, to direct that the proceeds of any tax or additional tax levied under this Act shall be earmarked for the purpose of financing any specific public improvement. A separate account shall be kept of the receipts from every such tax or additional tax and the expenditure thereof.

(2) the receipts which shall be credited to the panchayat fund shall include—

(i) the house-tax, the profession-tax, the vehicle tax and any other tax or any cess or fee, levied under section 63 of this Act ;

(ii) the proceeds of the duty on transfers of property levied under section 67 of this Act ;

(iii) one-fourth of the land-cess levied in the village under section 78 of the Madras District Boards Act, 1920 ;

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(iv) the pilgrim tax levied in respect of the village under section 110 of the Madras District Boards Act, 1920, Madras Act XIV of 1920, except where the occasion for pilgrimage is a festival classified as a district festival ;

(v) any payments made to the panchayat by a market committee in pursuance of section 11, sub-section (3), of the Madras Commercial Crops Markets Act, 1933 ;

Madras Act
XX of 1933.

(vi) the taxes and tolls levied in the village under sections 117 and 118 of the Madras Public Health Act, 1939 ;

Madras Act
III of 1939.

(vii) the contribution paid by the district board on the scale fixed by the Government in respect of markets in the village classified as district markets and in respect of ferries under the management of the district board ;

(viii) fees for the temporary occupation of village-sites, roads and other similar public places or parts thereof in the village ;

(ix) fees levied by the panchayat in pursuance of any provision in this Act or any rule or order made thereunder ;

(x) the contribution, if any, paid by the district board on the scale fixed by the Government for the opening and maintenance of elementary schools in the village ;

(xi) income from endowments and trusts under the management of the panchayat ;

(xii) the net assessment on service inams which are resumed by the Government after the commencement of this Act ;

(xiii) income derived from village fisheries ;

(xiv) income derived from ferries under the management of the panchayat ;

(xv) unclaimed deposits and other forfeitures ;

(xvi) a sum equivalent to the seigniorage fees collected by the Government every year from persons permitted to quarry for road materials in the village ;

(xvii) all income derived from porambokes the user of which is vested in the panchayat ;

(xviii) where the village is in a ryotwari tract, all income derived from trees standing on porambokes although the user of the porambokes is not vested in the panchayat ;

(xix) income from leases of Government property obtained by the panchayat ;

(xx) a sum equivalent to nine-tenths of the gross income derived by the Government every year from fines imposed by Magistrates in respect of offences committed in the village under this Act or any rule or by-law made thereunder or any other provision of law which is prescribed in this behalf ;

(xxi) grants received from the Government ; and

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(xxii) all sums other than those enumerated above which arise out of, or are received in aid of or for expenditure on, any institutions or services maintained or financed from the panchayat fund or managed by the panchayat.

71. The Government shall set apart every year a sum not being less than twelve and a half per cent of the total land revenue (including water-cess) collected in the Province during that year and distribute such sum in the prescribed manner as grants to Class II panchayats on the basis of their population. Grants by Government to Class II panchayats.

72. (1) The purposes to which the panchayat fund may be applied include all objects expressly declared obligatory or discretionary by this Act or any rules made thereunder or by any other laws or rules and the fund shall be applicable thereto within the village subject to such rules or special orders as the Government may prescribe or issue and shall, subject as aforesaid, be applicable to such purposes outside the village if the expenditure is authorized by this Act or specially sanctioned by the Inspector. Expenditure from panchayat fund.

(2) (a) It shall be the duty of every panchayat to provide for the payment of—

(i) any amounts falling due on any loans contracted by it ;

(ii) the election expenses including the cost of the preparation and revision of the electoral roll, the conduct of elections to the panchayat, and the maintenance of the election establishment ;

Explanation.—The cost of maintenance of the election establishment shall include the pay, pension and leave allowances, if any, of the officers and servants of the Government or of any other authority, employed in the preparation and revision of the electoral roll and in the conduct of the elections ;

(iii) the salaries and allowances and the pensions, pensionary contributions and provident fund contributions of its officers and servants ;

(iv) sums due under any decree or order of a Court ;
and

(v) any other expenses rendered obligatory by or under this Act or any other law.

(b) The Government shall determine every year the amount of the election expenses referred to in sub-clause (ii) of clause (a) and their determination shall be final and binding on the panchayat. Such amount shall have priority over all other charges except charges for the service of authorized loans including the loans and advances referred to in section 76 and the expenses specified in sections 44 and 46 (2).

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(3) A panchayat may, with the sanction of the Government, contribute to any fund for the defence of India.

(4) A panchayat may, with the sanction of the Inspector, also—

(i) contribute towards the expenses of any public exhibition, ceremony or entertainment in the village ;

(ii) contribute to any charitable fund, or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons or the investigation of the causes of disease ; and

(iii) defray any other extraordinary charges.

Preparation
and sanction
of budgets.

73. (1) The executive authority shall in each year frame and place before the panchayat a budget showing the probable receipts and expenditure during the following year, and the panchayat shall sanction the budget with such modifications, if any, as it thinks fit.

(2) The budget of a panchayat shall, after being so sanctioned, be submitted on or before such date and to such officer as may be prescribed, and if he is satisfied that adequate provision has not been made therein for the performance of any necessary service or services, he shall have power to modify the budget in such manner as may be necessary to secure such provision.

(3) If, in the course of a year, a panchayat finds it necessary to alter the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services undertaken by it, a supplemental or revised budget may be framed, sanctioned, submitted and modified in the manner provided in sub-sections (1) and (2), provided that no such alteration shall be given effect to except with the consent of the prescribed officer.

Appointment
of auditors.

74. (1) The Government shall appoint auditors of the accounts of the receipts and expenditure of the panchayat fund. Such auditors shall be deemed to be "public servants" within the meaning of section 21 of the Indian Penal Code.

Central Act
XLV of
1860.

(2) No contribution shall be recovered by the Government from the panchayat towards the pay and allowances of such auditors or towards any other expenditure involved in the audit of the accounts of the panchayat.

Contribution
to expendi-
ture by other
local autho-
rities.

75. If the expenditure incurred by the Government or by any other panchayat or the district board or by any other local authority in the Province for any purpose authorized by or under this Act, is such as to benefit the inhabitants of the village, the panchayat may with the sanction of the Inspector, and shall if so directed by him, make a contribution towards such expenditure.

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Central Act
IX of 1914.

76. (1) Notwithstanding anything contained in the Local Authorities Loans Act, 1914, the Government may—

Recovery of
loans and
advances
made by
Government.

(a) by order direct any person having custody of the panchayat fund to pay to them in priority to any other charges against such fund, except charges for the service of authorized loans, any loan or advance made by them to the panchayat for any purpose to which its funds may be applied under this Act,

(b) recover any such loan or advance by suit.

(2) The person to whom the order referred to in clause (a) of sub-section (1) is addressed shall be bound to comply with such order.

CHAPTER V.—PUBLIC SAFETY, CONVENIENCE AND HEALTH.

Public water-courses, springs, etc.

77. (1) All public water-courses, springs, reservoirs, tanks, cisterns, fountains, wells, stand-pipes and other water-works (including those used by the public to such an extent as to give a prescriptive right to their use) whether existing at the commencement of this Act or afterwards made, laid or erected, and whether made, laid or erected at the cost of the panchayat or otherwise, and also any adjacent land (not being private property) appertaining thereto, shall vest in the panchayat and be subject to its control :

Vesting of
water-works
in pancha-
yats.

Provided that nothing contained in this sub-section shall apply to any work which is, or is connected with, a work of irrigation or to any adjacent land appertaining to any such work.

(2) The Government may, by notification, define or limit such control or may assume the administration of any public source of water-supply and public land adjacent and appertaining thereto after consulting the panchayat and giving due regard to its objections, if any.

Contributions for sanitary arrangements.

78. Where a mosque, temple, mutt or any place of religious worship or instruction or any place which is used for holding fairs, or festivals or for other like purposes is situated within the limits of a village or in the neighbourhood thereof and attracts either throughout the year or on particular occasions a large number of persons, any special arrangements necessary for public health, safety or convenience, whether permanent or temporary, shall be made by the panchayat; but the Government may after consulting the trustee or other person having control over such place require him to make such recurring or non-recurring contribution to the funds of the panchayat as they may determine.

Contribu-
tions from
persons
having
control over
places of
pilgrimage,
etc.

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Roads.

Prohibition
against
obstructions
in or over
public roads,
etc.

79. No person shall, except as permitted by rules made under this Act and except in accordance with the conditions imposed by any licence made requisite, by such rules—

(a) build any wall or erect any fence or other obstruction or projection or make any encroachment whatsoever, whether permanent or temporary, in or over any public road ;

(b) make any hole or deposit any matter in or upon any public road ;

(c) work a quarry in or remove stone, earth or other material from any place within twenty yards of a public road or of other immovable property vesting in or belonging to a panchayat, provided that nothing in this clause shall be deemed to apply to any work which, in the opinion of the Inspector, is done in connexion with a *bona fide* agricultural operation ;

(d) erect any building over any sewer or drain or any part thereof ;

(e) plant any tree on any public road or other property vesting in or belonging to a panchayat ; or

(f) fell, remove, destroy, lop or strip bark, leaves or fruits from, or otherwise damage, any tree which is growing on any such public road or other property or on any poramboke or land, the use of which is regulated by a panchayat under section 60 or section 61 and the right to which has not been established by such person as vesting in or belonging to him.

Markets.

Public
markets.

80. (1) The panchayat may provide places for use as public markets and, with the sanction of the Inspector, close any such market or part thereof.

(2) Subject to such rules as may be prescribed, the panchayat may levy any one or more of the following fees in any public market at such rates, not exceeding the maximum rates, if any, prescribed in that behalf as the panchayat may think fit :—

(a) fees for the use of, or for the right to expose goods for sale in, such market ;

(b) fees for the use of shops, stalls, pens or stands in such market ;

(c) fees on vehicles (including motor vehicles as defined in the Motor Vehicles Act, 1939) or pack-animals bringing, or on persons carrying, any goods for sale in such market ;

Central Act
IV of 1939.

(d) fees on animals brought for sale into or sold in such market ;

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(e) licence fees on brokers, commission agents, weighmen and measurers practising their calling in such market.

81. (1) No person shall open a new private market after the commencement of this Act, or continue to keep open a private market, after the commencement of such year as the Government may, by notification, appoint in this behalf : Private markets.

Provided that nothing in this sub-section shall apply to any private market, existing on the date of publication of the notification aforesaid, if the income derived from such market after deducting therefrom the cost of collection and management and such other sums as may be prescribed, has been, and continues to be utilized solely for educational, charitable and religious purposes.

(2) If any question arises as to whether any market falls within the scope of the proviso to sub-section (1) or not, the panchayat shall make a reference thereon to the Government and their decision shall be final.

(3) In lieu of each of the private markets closed in pursuance of sub-section (1), the panchayat shall provide a public market.

82. (1) No person shall keep open a private market of the nature referred to in the proviso to sub-section (1) of section 81 unless he has obtained a licence from the panchayat to do so. Such licence shall be renewed every year. Licensing of excepted private markets.

(2) (a) The panchayat shall grant the licence applied for, subject to such conditions as it may think fit as to supervision and inspection, sanitation and water-supply, weights and measures to be used, rents and fees to be charged and such other matters as may be prescribed.

(b) The panchayat may modify the conditions of the licence to take effect from a specified date.

(c) The panchayat may at any time suspend or cancel any licence granted under clause (a) for breach of the conditions thereof.

(d) Any person aggrieved by an order of the panchayat under clause (a), (b) or (c) may appeal against such order to the Inspector who may, if he thinks fit, suspend the execution of the order pending the disposal of the appeal.

(3) (a) Any person claiming to levy in a private market lawfully established prior to the coming into force of the Madras Local Boards Act, 1884, fees of the nature specified in section 80, sub-section (2), shall apply to the Inspector for a certificate recognizing his right in that behalf; and the Inspector shall pass orders on such application after giving due notice to the panchayat and considering any representations made by it.

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(b) Any person aggrieved by an order of the Inspector refusing to grant a certificate under clause (a) may, within six months from the date of such order, institute a suit to establish the right claimed by him, and subject to the result of such suit the Inspector's order shall be final.

(4) When a licence granted under sub-section (2) does not permit the levy of any fees, it shall be granted free of charge ; but when such permission is given, a fee not exceeding 15 per cent of the gross income of the owner from the market in the preceding year shall be charged by the panchayat for such licence.

(5) The panchayat or any officer duly authorized by it may close a private market which is unlicensed or the licence for which has been suspended or cancelled, or which is held or kept open contrary to the provisions of this Act.

decision of
spites as
whether
aces are
markets.
83. If any question arises as to whether any place is a market or not, the panchayat shall make a reference thereon to the Government and their decision shall be final.

prohibition
sale in
licensed
private
markets,
&
84. No person shall sell or expose for sale any animal or article—

(a) in any public or licensed private market without the permission of the executive authority or licensee, as the case may be, or of any person authorized by him, or

(b) in any unlicensed private market.

prohibition
against sale
public
lands.
85. The executive authority may, with the sanction of the panchayat, prohibit by public notice or licence or regulate the sale or exposure for sale of any animals or articles in or upon any public road or place or part thereof.

classification
markets.
86. The Government shall have power to classify public and private markets situated in a village as district markets and panchayat markets and provide for the control of any such market, and for the apportionment of the income derived therefrom between the district board and the panchayat or the payment of a contribution in respect thereof to the panchayat or the district board, as the case may be.

In the case of markets classified as district markets, the panchayat and its executive authority shall not exercise any of the powers conferred on them by sections 80 to 85.

Public halting places.

public land-
ing places,
stands,
87. Subject to such rules as may be prescribed, the panchayat may—

(a) provide public landing places, halting places and cart-stands (which last expression includes stands for animals and vehicles of any description including motor vehicles) and levy fees for their use ; and

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(b) where any such place or stand has been provided, prohibit the use for the same purpose by any person, within such distance thereof of any public place or the sides of any public road as the panchayat may, subject to the control of the Inspector specify.

88. (1) No person shall open a new private cart-stand or **Private cart-stands.** continue to keep open a private cart-stand, unless he obtains from the panchayat a licence to do so. Such licence shall be renewed every year.

(2) The panchayat shall, as regards private cart-stands already lawfully established, and may at its discretion as regards new private cart-stands, grant the licence applied for, subject to such conditions as the panchayat may think fit as to supervision and inspection, conservancy and such other matters as may be prescribed; or the panchayat may refuse to grant such licence for any new cart-stand.

(3) The panchayat may modify the conditions of the licence to take effect from a specified date.

(4) The panchayat may at any time suspend or cancel any licence granted under sub-section (2) for breach of the conditions thereof.

(5) The panchayat may levy on every grant or renewal of a licence under this section a fee not exceeding two hundred rupees.

Slaughter-houses.

89. A panchayat may provide places for use as public slaughter-houses and charge rents and fees for their use. **Public slaughter-houses.**

90. The Government shall have power to make rules for— **Prohibition or regulation of the use of places for slaughtering animals at the licensed places.**

(a) prohibiting or regulating the slaughter, cutting up or skinning of animals specified in the rules on all occasions not excepted therein, at places other than public slaughter-houses;

(b) licensing persons to slaughter animals specified in the rules for purposes of sale to the public; and

(c) the inspection of slaughter-houses and of the meat therein and the payment of remuneration to the officers employed for such inspection.

Industries and factories.

91. The panchayat may with the previous approval of the prescribed authority notify that no place within the limits of the village shall be used for any of the purposes specified in the rules made in this behalf, being purposes which, in the opinion of the Government, are likely to be offensive or dangerous to human life or health or property, without a licence issued by the executive authority and except in accordance with the conditions specified in such licence: **Purposes for which place may not be used without a licence.**

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Provided that no such notification shall take effect until sixty days from the date of its publication.

Permission
for the con-
struction of
factories and
the installa-
tion of
machinery.

92. No person shall, without the permission of the panchayat and except in accordance with the conditions specified in such permission,—

(a) construct or establish any factory, workshop or workplace in which it is proposed to employ steam power, water power or other mechanical power or electrical power, or

(b) install in any premises any machinery or manufacturing plant driven by any power as aforesaid, not being machinery or manufacturing plant exempted by the rules.

Power of
Government
to make
rules in
respect of
the grant
and renewal
of licences
and permis-
sions.

93. (1) The Government may make rules—

(a) prohibiting or regulating the grant or renewal of licences under section 91 and the period for which such licences shall be valid ;

(b) as to the time within which applications for such licences or renewals thereof shall be made ; and

(c) prohibiting or regulating the grant of permissions under section 92.

(2) Rules made under clause (c) of sub-section (1) may empower the panchayat to set apart specified areas in the village for industrial purposes and provide for the refusal of permissions under section 92 in respect of any factory, workshop, workplace or premises outside such areas and also, subject to the sanction of the prescribed authority, for the removal to such areas, of any factory, workshop or workplace which has been already established at any place, or any machinery which has already been installed in any premises, situated outside such areas :

Provided that no such rule shall authorize the removal of any factory, workshop or workplace or machinery installed in any premises, in the occupation or under the control of the Central or the Provincial Government or of a market committee established under the Madras Commercial Crops

Madras Act
XX of 1933.

(3) The Government may either generally or in any particular case, make such order or give such directions as they may deem fit in respect of any action taken or omitted to be taken under section 91 or section 92.

Application of the Places of Public Resort Act, 1888.

Modification
of the Places
Public
Resort Act,
1888.

94. Notwithstanding anything contained in the Places of Public Resort Act, 1888, when the Government extend that Act to any village or part thereof—

Madras Act
II of 1888.

(a) the authority to whom application shall be made for a licence under that Act in respect of any place or building to

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be used exclusively for purposes other than the holding of cinematograph exhibitions, and who may grant or refuse such licence, shall be the executive authority; and

(b) the appeal from the order of the executive authority granting, refusing, revoking or suspending a licence under that Act shall lie to the panchayat.

CHAPTER VI.—GENERAL AND MISCELLANEOUS.

Numbering of buildings.

95. (1) In any area to which this Act applies, such authority as may be prescribed in this behalf, may cause a number to be affixed to the side or outer door of any building or to some place at the entrance of the premises. Numbering of buildings.

(2) No person shall, without lawful authority, destroy, pull down or deface any such number, or any number assigned to any building in any such area in connexion with the preparation of electoral rolls on the basis of adult franchise during the year 1948 or 1949.

(3) When a number has been affixed under sub-section (1), the owner of the building shall be bound to maintain such number and to replace it if removed or defaced; and if he fails to do so, the authority referred to in sub-section (1) may by notice require him to replace it.

Licences and permissions.

96. (1) Save as otherwise expressly provided in or may be prescribed under this Act, every application for any licence or permission under this Act or any rule, by-law or regulation made thereunder, or for the renewal thereof, shall be made not less than thirty and not more than ninety days before the earliest date with effect from which, or the commencement of the period (being a year or such less period as is mentioned in the application) for which the licence or permission is required. General provisions regarding licences and permissions.

(2) Save as aforesaid, for every such licence or permission, fees may be charged on such units and at such rates as may be fixed by the panchayat, provided that the rates shall not exceed the maxima, if any, prescribed.

(3) Save as aforesaid, if orders on an application for any such licence or permission are not communicated to the applicant within thirty days or such longer period as may be prescribed in any class of cases after the receipt of the application by the executive authority, the application shall be deemed to have been allowed for the period, if any, for which it would have been ordinarily allowed and subject to the law, rules, by-laws and regulations and all conditions ordinarily imposed.

(4) The acceptance of the pre-payment of the fee for any such licence or permission shall not entitle the person making such pre-payment to the licence or permission, but only to a refund of the fee in case of refusal of the licence or permission.

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(5) If an act for which any such licence or permission is necessary is done without such licence or permission, or in a manner inconsistent with the terms of the licence or permission obtained, then—

(a) the executive authority may by notice require the person so doing such act to alter, remove, or as far as practicable, restore to its original state, the whole, or any part of any property, movable or immovable, public or private, affected thereby, within a time to be specified in the notice; and further,

(b) if no penalty has been specially provided in this Act for so doing such act, the person so doing it shall be punishable with fine not exceeding fifty rupees for every such offence.

(6) Whenever any person is convicted of an offence in respect of the failure to obtain any such licence or permission, the Magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the panchayat the amount of the fee chargeable for the licence or permission, and may, in his discretion, also recover summarily and pay over to the panchayat such amount, if any, as he may fix as the costs of the prosecution.

Explanation.—The recovery of the fee for a licence or permission under this sub-section shall not entitle the person convicted to the licence or permission.

Government and market committees not to obtain licences and permissions.

97. Nothing in this Act or in any rule, by-law or regulation made thereunder shall be construed as requiring the taking out of any licence or the obtaining of any permission under this Act or any such rule, by-law or regulation in respect of any place in the occupation or under the control of the Central or the Provincial Government or of a market committee established under the Madras Commercial Crops Markets Act, 1933, or in respect of any property of the Central or the Provincial Government or of any property belonging to such market committee. Madras Act XX of 1933.

Power to enforce notices, orders, etc.

Time for complying with notice, order, etc., and power to enforce in default.

98. (1) Whenever by any notice, requisition or order under this Act, or under any rule, by-law or regulation made thereunder, any person is required to execute any work, to take any measures or to do anything a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measures taken or the thing done.

(2) If such notice, requisition or order is not complied with within the time so named—

(a) the executive authority may cause such work to be executed, or may take any measures or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order; and further,

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(b) if no penalty has been specially provided in this Act for failure to comply with such notice, requisition or order, the said person shall be punishable with fine not exceeding fifty rupees for every such offence.

Powers of entry and inspection.

99. (1) Subject to such restrictions and conditions as may be prescribed, the executive authority or any person authorized by him may enter on or into any place, building or land, with or without notice and with or without assistants or workmen in order— Powers of entry and inspection.

(a) to make any inquiry, inspection, test, examination, survey, measurement or valuation or to execute any other work, which is authorized by the provisions of this Act or of any rule, by-law, regulation or order made under it or which it is necessary to make or execute for any of the purposes of this Act or in pursuance of any of the said provisions, or

(b) to satisfy himself that nothing is being done in such place, building or land for which a licence or permission is required under any of the said provisions, without such licence or permission or otherwise than in conformity with the terms of the licence or permission obtained.

(2) No claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under sub-section (1) or of any force necessary for effecting an entrance under that sub-section.

100. The executive authority or any person authorized by him may examine and test the weights and measures used in the markets and shops in the village with a view to the prevention and punishment of offences relating to such weights and measures under Chapter XIII of the Indian Penal Code. Testing of weights and measures.

Central Act
XLV of
860.

101. (1) The executive authority may, by an order in writing, require the headman or karnam or both of any revenue village comprised within the jurisdiction of the panchayat to furnish him with information on any matter falling within such categories as may be prescribed in respect of such village or any part thereof or any person or property therein. Power to call for information from village head men and karnams.

(2) The order shall specify the period within which it may be complied with but the executive authority may, from time to time, extend such period.

Limitation.

102. No distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any tax or other sum due to a panchayat under this Act or any rule, by-law, regulation or order made under it after the expiration of a period of three years from the date on which distraint Limitation for recovery of dues.

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might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be, in respect of such tax or sum.

Prosecutions, suits, etc.

Persons
empowered
to prosecute.

103. Save as otherwise expressly provided in this Act, no person shall be tried for any offence against this Act or any rule or by-law made thereunder unless complaint is made within three months of the commission of the offence by the Police, the executive authority or a person expressly authorized in this behalf by the panchayat or executive authority; but nothing herein shall affect the provisions of the Code of Criminal Procedure, 1898, in regard to the power of certain Magistrates to take cognizance of offences upon information received or upon their own knowledge or suspicion :

Central Act
V of 1898.

Provided that failure to take out a licence or obtain permission under this Act shall, for the purposes of this section, be deemed to be a continuing offence until the expiration of the period, if any, for which the licence or permission is required and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

Composition
of offences.

104. The executive authority may, subject to such restrictions and control, as may be prescribed, compound any offence against this Act or any rule or by-law made thereunder, which may by rules be declared compoundable.

Prosecutions
and composi-
tions to be
reported to
panchayat.

105. Every prosecution instituted or offence compounded by the executive authority shall be reported by him to the panchayat at its next meeting.

Sanction for
prosecution
of president
or members
of a pancha-
yat.

106. When the president, executive authority or any member, is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no Court shall take cognizance of such offence except with the previous sanction of the Government.

Notice of
action
against
panchayat,
etc.

107. (1) Subject to the provisions of section 108, no suit or other legal proceeding shall be brought against any panchayat or its president or executive authority or any member, officer or servant thereof or against any person acting under the direction of such panchayat, president, executive authority, member, officer or servant, in respect of any act done or purporting to be done under this Act or in respect of any alleged neglect or default in the execution of this Act or any rule, by-law, regulation or order made under it, until

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the expiration of two months next after notice in writing, stating the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and place of residence of the intended plaintiff has been left at the office of the panchayat, and if the proceeding is intended to be brought against any such president, executive authority, member, officer, servant or person, also delivered to him or left at his place of residence ; and unless such notice be proved, the Court shall find for the defendant.

(2) Every such proceeding shall, unless it is a proceeding for the recovery of immovable property or for a declaration of title thereto, be commenced within six months after the date on which the cause of action arose or in case of a continuing injury or damage, during such continuance or within six months after the ceasing thereof.

(3) If any panchayat or person to whom notice is given under sub-section (1) tenders amends to the plaintiff before the proceeding is commenced and if the plaintiff does not in such proceeding recover more than the amounts so tendered, he shall not recover any costs incurred by him after such tender ; and the plaintiff shall also pay all costs incurred by the defendant after such tender.

108. No suit or other legal proceeding shall be brought against the president, executive authority or any member, officer or servant of a panchayat, or any person acting under the direction of a panchayat or of such president, executive authority, member, officer or servant, in respect of any act done or purporting to be done under this Act or in respect of any alleged neglect or default on his part in the execution of this Act, or any rule, by-law, regulation or order made under it, if such act was done or such neglect or default occurred in good faith ; but any such proceeding shall, so far as it is maintainable in a Court, be brought against the panchayat except in the case of suits brought under section 110.

Protection of president and officers acting in good faith.

109. Notwithstanding anything contained in the Code of Civil Procedure, 1908, or in any other law for the time being in force, no Court shall grant any permanent or temporary injunction or make any *interim* order restraining any proceeding which is being or about to be taken under this Act for the preparation or publication of any electoral roll or for the conduct of any election.

Central Act V of 1908. Injunctions not to be granted in election proceedings.

110. (1) The president, executive authority and every member of a panchayat shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the panchayat if such loss, waste or misapplication is a direct consequence of his neglect or misconduct ; and a suit for compensation may be instituted against him in any Court of competent jurisdiction by the panchayat with the previous sanction of the Inspector.

Liability of the president executive authority and members for loss, waste or misapplication of property.

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(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

Assessments,
etc., not
to be
impeached.

111. (1) No assessment or demand made, and no charge imposed, under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake (a) in respect of the name, residence, place of business or occupation of any person, or (b) in the description of any property or thing, or (c) in respect of the amount assessed, demanded or charged, provided that the provisions of this Act have in substance and effect been complied with. And no proceedings under this Act shall, merely for defect in form, be quashed or set aside by any Court of Justice.

(2) No suit shall be brought in any Court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment or collection of money made under the said authority :

Provided that the provisions of this Act have in substance and effect been complied with.

(3) No distraint or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any error, defect, or want of form in the bill, notice, schedule, form, summons, notice of demand, warrant of distraint, inventory, or other proceeding relating thereto, if the provisions of this Act, and of the rules and by-laws made thereunder have in substance and effect been complied with :

Provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

CHAPTER VII.—RULES, BY-LAWS AND PENALTIES.

Rules.

Power of
Government
to make
rules.

112. (1) The Government shall, in addition to the rule-making powers conferred on them by any other provisions contained in this Act, have power to make rules generally to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, the Government may make rules—

(i) as to all matters relating to electoral rolls or elections, not expressly provided for in this Act, including deposits to be made by candidates standing for election and the conditions under which such deposits may be forfeited, and the conduct of inquiries and the decision of disputes relating to electoral rolls or elections ;

(ii) as to the resignations of presidents, vice-presidents and members, and the dates on which such resignations shall take effect ;

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(iii) as to the interpellation of the president by the members and the moving of resolutions at meetings ;

(iv) as to the constitution of committees of panchayats, the inclusion of outsiders therein, and the delegation of functions to such committees ;

(v) as to the delegation of any function of a panchayat to the president, member, any officer of the panchayat or any servant of the Central or Provincial Government ;

(vi) for the lodging and investment of the moneys of the panchayat and for the manner in which such moneys may be drawn upon ;

(vii) as to the transfer of allotments entered in the sanctioned budget of a panchayat from one head to another ;

(viii) as to the estimates of receipts and expenditure, returns, statements and reports to be submitted by panchayats ;

(ix) as to the preparation of plans and estimates for works and the power of panchayats and of servants of the Central or Provincial Government to accord professional or administrative sanction to estimates ;

(x) as to the accounts to be kept by panchayats, the audit and publication of such accounts and the conditions under which rate-payers may appear before auditors, inspect books and accounts, and take exception to items entered or omitted ;

(xi) as to the powers of auditors to disallow and surcharge items, appeals against orders of disallowance or surcharge, and the recovery of sums disallowed or surcharged ;

(xii) as to the powers of auditors, inspecting and superintending officers and officers authorized to hold inquiries, to summon and examine witnesses and to compel the production of documents and all other matters connected with audit, inspection and superintendence ;

(xiii) as to the conditions on which property may be acquired by a panchayat, or on which property vested in or belonging to a panchayat may be transferred by sale, mortgage, lease, exchange or otherwise ;

(xiv) as to the conditions on which and the mode in which contracts may be made by or on behalf of panchayats ;

(xv) as to the assessment of taxes under this Act and the revision of, and appeals against, assessments ;

(xvi) as to the acceptance in lieu of any tax due under this Act of any service by way of labour, cartage or otherwise ;

(xvii) as to the realization of any tax or other sum due to a panchayat under this Act or any other law or any rules or by-laws, whether by distraint and sale of movable property, by prosecution before a Magistrate, by a suit, or otherwise ;

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(xviii) as to the realization of fees due in respect of the use of cart-stands and the like, whether by the seizure and sale of the vehicle or animal concerned or any part of its burden, or otherwise ;

(xix) as to the form and contents of licences, permissions and notices granted or issued under this Act, the manner of their issue or the method of their service, and the modification, suspension or cancellation thereof ;

(xx) as to the powers of executive authorities to call for information on any matter, to summon and examine witnesses, and to compel the production of documents ;

(xxi) for the use of the facsimiles of the signatures of the executive authorities and officers of panchayats ;

(xxii) as to the grant to the public of copies of any proceeding or record of the panchayat, not relating to any matter classified as confidential by the Government or any authority empowered by them, and the fees to be levied for the grant of such copies ;

(xxiii) as to the opening, maintenance, management and supervision of elementary schools ;

(xxiv) prohibiting or regulating the use for any specified purposes, of any public spring, tank, well or water-course or of any private spring, tank, well or water-course, with the consent of its owner, or without such consent ;

(xxv) regulating contracts between the panchayat and the owners or occupiers of private premises for the removal therefrom of rubbish or filth, or any kind of rubbish or filth ;

(xxvi) as to the provision of burial and burning grounds ; the licensing of private burial and burning grounds ; the regulation of the use of all grounds so provided or licensed ; the closing of any such grounds ; and the prohibition of the disposal of corpses except in such grounds or other permitted places ;

(xxvii) as to the licensing of pigs and dogs and the destruction of unlicensed pigs and dogs ;

(xxviii) as to the regulation or restriction of building and the use of sites for building ;

(xxix) for the removal of encroachments of any description from public roads vesting in panchayats and the repair of any damage caused to such roads by the person causing the damage or at his expense ;

(xxx) for the determination of any claim to trees growing on public roads or other property vesting in or belonging to panchayats or on porambokes or, on lands, the use of which is regulated by them under section 60 or section 61 ; and for the presumptions to be drawn as regards the ownership of such trees ;

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(xxxix) as to the imposition and recovery of penalties for the unauthorized occupation of public roads or other land vesting in or belonging to panchayats and the assessment and recovery of compensation for any damage caused by such occupation ;

(xxxii) as to the powers which may be exercised by the panchayat or the executive authority in respect of any public or private market or the user thereof, and the enforcement of any orders issued in pursuance of such powers ; and as to the prohibition of the sale or purchase of any commercial crop in any such market within any area notified in respect of such crop under the Madras Commercial Crops
Madras Act
XX of 1933. Markets Act, 1933 ;

(xxxiii) for compelling owners of cattle to stall them in cattle-sheds provided by the panchayat and the fees leviable in respect thereof ;

(xxxiv) as to the disposal of household and farmyard waste in the village, the acquisition of land by the panchayat for laying out plots for digging pits in which such waste may be thrown, the assignment of any of those plots to persons in the village and the conditions subject to which such assignment may be made, including the rent to be charged ;

(xxxv) as to the duties to be discharged by village officers in relation to panchayats and their executive authorities ;

(xxxvi) as to appeals against orders (including orders granting or refusing licences or permissions) passed under this Act, and the time within which appeals whether allowed by this Act or by rules or otherwise should be presented ;

(xxxvii) as to the classification of public roads, fairs and festivals, choultries, dispensaries and libraries, as appertaining to the district board or the panchayat ;

(xxxviii) for regulating the sharing between local authorities in the Province of the proceeds of any tax or income levied or obtained under this or any other Act ;

(xxxix) for the decision of disputes between two or more local authorities of which one is a panchayat ;

(xl) as to the class of Magistrates by whom offences against this Act shall be tried ;

(xli) as to the accounts to be kept by owners, occupiers and farmers of private markets and the audit and inspection of such accounts ;

(xlii) as to the manner of publication of any notifications or notices to the public under this Act.

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Penalties for
breach of
rules.

113. (1) In making any rule under this Act, the Government may provide that a breach thereof shall be punishable with fine which may extend to one hundred-rupees, or in case of a continuing breach, with fine not exceeding fifteen rupees for every day during which the breach continues after conviction for the first breach.

(2) The power to make rules under this Act shall, except on the first occasion of the exercise thereof, be subject to the condition of previous publication.

(3) All rules made under this Act shall be published in the *Fort St. George Gazette* and upon such publication, shall have effect as if enacted in this Act.

By-laws.

By-laws and
penalties for
their breach.

114. (1) Subject to the provisions of this Act and of any other law and to such rules as may be prescribed, a panchayat may, with the approval of the Inspector, make by-laws for carrying out any of the purposes for which it is constituted.

(2) In making a by-law, the panchayat may provide that any person who commits a breach thereof shall be liable to pay by way of penalty such sum as may be fixed by the panchayat not exceeding fifteen rupees or, in case of a continuing breach, not exceeding five rupees for every day during which the breach continues after a penalty has been levied for the first breach.

(3) The Government shall have power to make rules regarding the procedure for the making of by-laws, the publication thereof, and the date on which they shall come into effect.

Penalties.

115. (1) Whoever—

(a) contravenes any of the provisions of this Act specified in the first and second columns of Schedule I, or

(b) contravenes any rule or order made under any of the provisions so specified, or

(c) fails to comply with any direction lawfully given to him, or any requisition lawfully made upon him under or in pursuance of any of the said provisions, shall be punishable with fine which may extend to the amount mentioned in that behalf in the fourth column of the said Schedule.

(2) Whoever after having been convicted of—

(a) contravening any of the provisions of this Act specified in the first and second columns of Schedule II, or

(b) contravening any rule or order made under any of the provisions so specified, or

General
provisions
regarding
penalties
specified
in the
Schedules.

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(c) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of any of the said provisions,

continues to contravene the said provision or the said rule or order, or continues to fail to comply with the said direction or requisition, shall be punishable for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the fourth column of the said Schedule.

Explanation.—The entries in the third column of Schedules I and II headed "Subject" are not intended as definitions of the offences described in the provisions specified in the first and second columns thereof, or even as abstracts of those provisions, but are inserted merely as references to the subject dealt with therein.

116. (1) Whoever acts as a member of a panchayat knowing that, under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold office as such, shall be punishable with fine not exceeding two hundred rupees for every such offence.

Penalty for acting as member, president or vice-president of a panchayat when disqualified.

(2) Whoever acts as the president, temporary president or vice-president of a panchayat, or exercises any of his functions including where he is also the executive authority, any of his functions as such knowing that, under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold office as such, or to exercise such functions, shall be punishable with fine not exceeding one thousand rupees for every such offence.

(3) Any person who having been the president, temporary president or vice-president of a panchayat fails to hand over any documents of, or any moneys or other properties vested in or belonging to, the panchayat, which are in or have come into his possession or control, to his successor in office or other prescribed authority—

(a) in every case as soon as his term of office as such president, temporary president or vice-president expires; and

(b) in the case of a person who was the vice-president, also on demand by the president

shall be punishable with fine not exceeding one thousand rupees for every such offence.

117. If any officer or servant of a panchayat knowingly acquires, directly or indirectly, by himself or by a partner, employer or servant, any personal share or interest in any contract or employment with, by or on behalf of, the panchayat, he shall be deemed to have committed an offence under section 168 of the Indian Penal Code :

Penalty for acquisition by an officer or servant of interest in contract work.

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Provided that no person shall, by reason of being a shareholder in, or member of, any company, be held to be interested in any contract entered into between such company and the panchayat unless he is a director of such company :

Provided further that nothing in this section shall apply to any person who, with the sanction of the Inspector, enters into a contract with the panchayat.

Wrongful restraint of executive authority or his delegate.

118. Any person who prevents the executive authority or any person to whom the executive authority has lawfully delegated his powers of entering on or into any place, building or land, from exercising his lawful power of entering thereon or thereinto shall be deemed to have committed an offence under section 341 of the Indian Penal Code.

Central Act
XLV of
1860.

Prohibition against obstruction of panchayats, etc.

119. Any person obstructing or molesting a panchayat, or the president, the executive authority or a member of the panchayat, or any person employed by it or any person with whom a contract has been entered into by or on behalf of the panchayat, in the discharge of their duty or of anything which they are empowered or required to do by virtue, or in consequence, of this Act or of any rule, by-law, regulation or order made thereunder, shall be punished with fine which may extend to fifty rupees.

Prohibition against removal or obliteration of notice.

120. Any person who, without authority, in that behalf, removes, destroys, defaces or otherwise obliterates any notice exhibited or any sign or mark erected by, or under the orders of, a panchayat or its executive authority, shall be punishable with fine which may extend to fifty rupees.

Penalty for not giving information or giving false information.

121. Any person required by this Act or by any notice or other proceedings issued thereunder to furnish any information, who omits to furnish such information, or knowingly furnishes false information, shall be punishable with fine not exceeding one hundred rupees.

CHAPTER VIII.—SUPPLEMENTAL PROVISIONS.

Special provisions in the case of new panchayats.

122. (1) The provisions of this section shall apply when a panchayat is constituted for the first time, notwithstanding anything contained in this Act.

(2) The election authority shall make arrangements for the election of the members and of the president of the panchayat, so that the newly elected members and the president may come into office on the date specified in the notification issued by the Inspector under section 3, sub-section (1), for the constitution of the panchayat :

Provided that the Inspector shall have power from time to time to postpone the date so specified if, for any reason, it is not found possible to complete the elections in time.

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(3) The term of office of the members and of the president elected under sub-section (2) or of the members elected in their places in casual vacancies shall expire in such year and on such date as the Inspector may fix. The year so fixed shall be either the year in which the next ordinary elections or the year in which the ordinary elections immediately succeeding such elections are to be held for any panchayat in the same district. The date so fixed shall not be later than the 31st day of December.

123. All roads, markets, wells, tanks, reservoirs and water-ways vested in or maintained by a panchayat shall be open to the use and enjoyment of all persons, irrespective of their caste or creed. Public roads, markets, wells, tanks, etc., to be open to all.

124. A panchayat shall have power to farm out the collection of any fees due to it under this Act or any rule, by law or regulation made thereunder for any period not exceeding three years at a time, on such conditions as it thinks fit. Power to farm out fees.

Madras Act V of 1920.

125. (1) The Inspector may, whether at the request of the panchayat or otherwise, by notification, declare that any of the provisions of the Madras District Municipalities Act, 1920, or of any rules made thereunder, shall be extended to, and be in force in, the village or any specified area therein. Extension of provisions of Madras District Municipalities Act, 1920, or of rules thereunder.

(2) The provisions so notified shall be construed with such alterations not affecting the substance as may be necessary or proper for the purpose of adapting them to the village or specified area therein.

(3) Without prejudice to the generality of the foregoing provisions, all references to a municipal council or the chairman or the executive authority thereof shall be construed as references to the panchayat or the president or the executive authority thereof, all references to any officer or servant of a municipal council as references to the corresponding officer or servant of the panchayat, and all references to the municipal limits as references to the limits of the village or specified area therein, as the case may be.

Madras Act XIV of 1920.

126. Notwithstanding anything contained in this Act, or in the Madras District Boards Act, 1920, the Government may, by notification and subject to such restrictions and conditions and to such control and revision as may be specified therein, direct that in the case of any panchayat or class of panchayats, any functions vested in such panchayats or class of panchayats by or under that Act shall be transferred to and performed by the district board. Transfer of functions of panchayats to district boards.

127. (1) The Government may, by notification, authorize any authority, officer or person to exercise in any local area, in regard to any panchayat or any class of panchayats or all Delegation of powers, etc.

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panchayats in that area, any of the powers vested in them by this Act except the power to make rules ; and may in like manner withdraw such authority.

(2) The Inspector or the Collector may, by notification, authorize any officer or person to exercise in any local area in the Province or the revenue district, as the case may be, in regard to any panchayat, or any class of panchayats or all panchayats in that area, any of the powers vested by this Act in the Inspector or the Collector, as the case may be ; and may in like manner withdraw such authority.

(3) The exercise of any power delegated under sub-section (1) or (2) shall be subject to such restrictions and conditions as may be prescribed or as may be specified in the notification, and also to control and revision by the delegating authority, or where such authority is the Government, by such persons as may be empowered by the Government in this behalf. The Government shall also have power to control and revise the acts or proceedings of any persons so empowered.

(4) The exercise of any power conferred on the Inspector or the Collector by any of the provisions of this Act, including sub-sections (2) and (3) of this section, shall, whether such power is exercised by the Inspector or the Collector himself or by any person to whom it has been delegated under sub-section (2), be subject to such restrictions and conditions as may be prescribed and also to control by the Government or by such person as may be empowered by them in this behalf. The Government shall also have power to control the acts or proceedings of any persons so empowered.

Revision.

128. (1) The Government may, in their discretion, at any time, either *suo motu* or on application, call for and examine the record of any order passed or proceeding recorded under the provisions of this Act by—

(a) the Inspector or the Collector or any officer or person authorized by the Inspector or the Collector under sub-section (2) of section 127, or

(b) any authority, officer or person authorized by the Government under sub-section (1) of that section or any person empowered by them under sub-section (3) of that section, or

(c) any other authority, officer or person for the purpose of satisfying themselves as to the legality of propriety of such order, or as to the regularity of such proceeding and pass such order in reference thereto as they think fit.

(2) The powers of the nature referred to in sub-section (1) may also be exercised by such authority, officer or person as may be empowered in this behalf by the Government.

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129. Any reference to a panchayat contained in any law, rule, by-law, regulation, notification, scheme, form or order in force, in the Province at the commencement of this Act shall be deemed to be a reference to a panchayat as reconstituted or constituted under this Act. Construction of references to panchayat.

130. (1) When a dispute exists between a panchayat and one or more other local authorities in regard to any matter arising under the provisions of this or any other Act and the Government are of opinion that the panchayat and the other local authorities concerned are unable to settle it amicably among themselves, the Government may take cognizance of the dispute, and— Adjudication of disputes between local authorities.

(a) decide it themselves, or

(b) refer it for inquiry and report to an arbitrator or a board of arbitrators or to a joint committee constituted under section 39 for the purpose.

(2) The report referred to in clause (b) of sub-section (1) shall be submitted to the Government who shall decide the dispute in such manner as they deem fit.

(3) Any decision given under clause (a) of sub-section (1) or under sub-section (2) may be modified from time to time by the Government in such manner as they deem fit and any such decision with the modifications, if any, made therein under this sub-section may be cancelled at any time by the Government.

Any such decision or any modification therein or cancellation thereof shall be binding on the panchayat and each of the other local authorities concerned and shall not be liable to be questioned in any Court of law.

(4) Where one of the local authorities concerned is a cantonment authority or the port authority of a major port, the powers of the Government under this section shall be exercisable only with the concurrence of the Central Government.

131. (1) In regard to the first reconstitution in accordance with the provisions of this Act of panchayats in existence at the commencement thereof, and otherwise in first giving effect to the said provisions, they shall be read subject to the rules in Schedule III. Act to be read subject to Schedule III in regard to first reconstitution of panchayats, etc.

(2) The Government shall have power, by notification, to amend, add to or repeal the rules in the said Schedule.

132. Notwithstanding anything contained in the Madras Village Courts Act, 1888 (hereinafter in this section referred to as the said Act)— Modification of the Madras Village Courts Act, 1888.

(1) every panchayat constituted or deemed to be constituted under this Act for any area shall be deemed to be a panchayat court for that area under section 9 (1) of the said Act;

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and the members (including the president and vice-president) of such panchayat shall be deemed to be *ex-officio* members of such panchayat court, the president and vice-president aforesaid being also deemed *ex-officio* to be the president and vice-president respectively of the panchayat court ;

(2) where a panchayat is dissolved or superseded under section 48 (1) of this Act, the panchayat court aforesaid shall, until the panchayat is reconstituted, consist of—

(a) the president of the panchayat or the person appointed under section 48 (5) of this Act, as the case may be, who shall be the president and a member of the panchayat court ; and

(b) three other members appointed by the Inspector from among persons qualified to be elected as members of the panchayat ;

(3) in any area within the jurisdiction of a panchayat constituted or deemed to be constituted under this Act, the jurisdiction of any village or panchayat court or courts, if any, established under the said Act before the commencement of this Act shall cease, and the panchayat shall be deemed to be a panchayat court established in lieu of such court or courts within the meaning and for the purposes of sections 9-A and 9-B of the said Act ;

(4) in the area within the jurisdiction of any such panchayat—

(a) the provisions of sections 6 to 8, 9 (2), (3), (4), (5) (a) and (7) of the said Act shall not apply ;

• (b) the Inspector may remove from office the president, vice-president or member of any panchayat court, whether holding office under clause (1) or clause (2), for incapacity, neglect of duty, misconduct or other just and sufficient cause ;

(c) the provisions of section 9 (5) (b), (c), (d) and (e) of the said Act shall not apply in the case referred to in clause (2) ; and in that case the president of the panchayat court shall preside over its sittings and if he is absent from any sitting, the members present shall elect from among themselves a president for the purposes of that sitting ;

(d) the provisions of section 13 of the said Act shall be construed as if for the words “ sum of rupees fifty,” the words “ sum of rupees one hundred ” were substituted ;

(5) the Government may, by notification, confer on panchayat court established under this section any civil or criminal jurisdiction not provided for in the said Act.

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Central
Act XVI of
1908.

133. Notwithstanding anything contained in the Indian Registration Act, 1908, the Inspector-General of Registration may, subject to the control of the Government, by order, authorize the executive authority of any panchayat within whose jurisdiction the office of a Sub-Registrar functioning under that Act is not situated, to exercise the powers and discharge the duties of the Sub-Registrar under that Act in respect of—

Application
of the
Indian
Registration
Act, 1908.

(a) all or any documents which are exempt from stamp duty and registration fees ;

(b) all or any documents which are classified by rules made under this Act, as documents of an ephemeral nature.

Madras Act
XX of 1933.

134. In section 11 of the Madras Commercial Crops Markets Act, 1933, after sub-section (2), the following sub-section shall be added, namely :—

Amendment
of the
Madras
Commercial
Crops
Markets
Act, 1933.

“(3) Out of the fees levied under sub-section (1) on the commercial crop or crops bought and sold in any part of the notified area which constitutes a village as defined in section 2 of the Madras Village Panchayats Act, 1950, such proportion as may be prescribed shall be paid by the market committee to the panchayat concerned.”

Madras Act
LI of 1939.

135. In the Madras Public Health Act, 1939, the following consequential amendments shall be made, namely :—

Consequen-
tial amend-
ments of the
Madras
Public
Health
Act, 1939.

(i) in clause (8) of section 3, after the word “President”, the words “Executive Officer” shall be inserted, the word “or” occurring after the words and figures “District Municipalities Act, 1920” shall be omitted, and before the words “as the case may be” the words and figures “or the Madras Village Panchayats Act, 1950” shall be inserted ;

(ii) in clause (9) of the same section, for the words and figures “or the Madras District Municipalities Act, 1920, or the Madras Local Boards Act, 1920, as the case may be,” the words and figures “the Madras District Municipalities Act, 1920, the Madras District Boards Act, 1920 or the Madras Village Panchayats Act, 1950, as the case may be” shall be substituted ;

(iii) in clause (20) of the same section, after the words “a panchayat” in sub-clause (c), the words and figures “constituted under the Madras Village Panchayats Act, 1950” shall be inserted ; and for the words “a panchayat” in sub-clause (d), the words “such panchayat” shall be substituted ;

(iv) in section 16, before the words and figures “the Madras Prevention of Adulteration Act, 1918” the words and figures “the Madras Village Panchayats Act, 1950” shall be inserted ;

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(v) in section 133, of the word “and” occurring at the end of clause (b) shall be omitted; and after clause (c) the following clause shall be added, namely:—

“(d) in case the local authority is a panchayat constituted under the Madras Village Panchayats Act, 1950, section 114 of that Act.”;

(vi) in clause (b) of sub-section (2) of section 140, after sub-clause (iii), the following sub-clause shall be inserted, namely:—

“(iii-a) sections 79, 81, 82, 84, 85, 87, 88, 90 to 92 and 123 of the Madras Village Panchayats Act, 1950, read with section 115 of that Act and Schedules I and II thereto.

Consequen-
tial amend-
ments of the
Madras
Local Boards
Act, 1920.

136. The Madras Local Boards Act, 1920, shall be amended in the manner set forth in Schedule IV. Madras Act XIV of 1920.

Construction
of references
to ‘local
board’ and
‘Madras
Local Boards
Act, 1920.’

137. In the absence of an intention to the contrary appearing in this Act or in the Madras District Boards Act, 1920, and unless the Government otherwise direct, any reference to local boards in any law or rule in force in the Province at the commencement of this Act shall be deemed to be a reference to district boards and panchayats, and any reference to the Madras Local Boards Act, 1920, in any such law or rule shall be deemed to be a reference to the Madras District Boards Act, 1920, and the Madras Village Panchayats Act, 1950. Madras Act XIV of 1920.

Power to
remove
difficulties.

138. If any difficulty arises in first giving effect to the provisions of this Act or as to the first reconstitution or constitution of any panchayat after the commencement of this Act, the Government as occasion may require, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

SCHEDULE I.

Ordinary Penalties.

[See section 115 (1).]

Section.	Sub-sec- tion or clause.	Subject.	Fine which may be imposed.
(1)	(2)	(3)	(4)
79	(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	One hundred rupees.
79	(b)	Unlawful making of hole or depositing of matter in or over public road.	Fifty rupees.
79	(c)	Unlawful quarrying in any place near public road, etc.	Fifty rupees.
79	(d)	Unlawful construction of building over drain.	Two hundred rupees.

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Section.	Sub-section or clause.	Subject.	Fine which may be imposed.
(1)	(2)	(3)	(4)
79	(e)	Planting of trees without permission on any public road or other property vested in a panchayat.	Two hundred rupees.
79	(f)	Felling, etc., without permission of trees growing on public road or other property vested in a panchayat, or on a poramboke or land, the use of which is regulated by it under section 60 or section 61.	Two hundred rupees.
8	(1)	Opening or keeping open a private market in contravention of section 81.	Five hundred rupees.
82	(3)	Levy of fees in private market without a certificate.	One hundred rupees.
84	..	Sale or exposure for sale in public or private market of any animal or article without permission.	Twenty rupees.
85	..	Sale, etc., of articles in public roads or places after prohibition or without licence or contrary to regulations.	Ten rupees.
87	(b)	Using any public place or roadside as a landing or halting place or as a cart-stand within prohibited distance.	Fifty rupees.
88	(1)	Opening a new private cart-stand or continuing to keep open a private cart-stand without licence or contrary to licence.	Two hundred rupees.
90	(a)	Slaughtering, cutting up or skinning, etc., of animals outside public slaughter-houses in contravention of rules.	Two hundred rupees.
90	(b)	Slaughtering animals for purposes of sale without licence or contrary to licence.	Twenty rupees.
91	..	Using a place for any prescribed purpose without licence or contrary to licence.	One hundred rupees.
92	..	Unlawful erection of factory, workshop, etc.	One thousand rupees.
95	(2)	Unlawful destruction, etc., of number of buildings.	Five rupees.
95	(3)	Failure to replace number when required to do so.	Twenty rupees
123	..	Obstructing a person in the use or enjoyment of a public road, market, well, tank, etc.	One hundred rupees.

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SCHEDULE II.

Penalties for continuing breaches.

[See section 115 (2).]

Section.	Sub-section or clause.	Subject.	Fine which may be imposed.
(1)	(2)	(3)	(4)
79	(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	Twenty rupees.
79	(b)	Unlawful making of hole or depositing of matter in or over public road.	Ten rupees.
79	(c)	Unlawful quarrying in any place near public road, etc.	Ten rupees.
79	(d)	Unlawful construction of building over drain.	Fifty rupees.
81	(1)	Opening or keeping open a private market in contravention of section 81.	One hundred rupees.
82	(3)	Levy of fees in private market without a certificate.	Fifty rupees.
84	..	Sale or exposure for sale in public or private market of animal or article without permission.	Ten rupees.
88	(1)	Keeping open a private cart-stand without licence or contrary to licence.	Twenty rupees.
91	..	Using a place for any prescribed purpose without a licence or contrary to licence.	Twenty rupees.
92	..	Unlawful erection of factory, workshop, etc.	One hundred rupees.

SCHEDULE III.

Transitional provisions.

(See section 131.)

1. In these rules, "the old Act" means the Madras Local Boards Act, 1920, and "panchayat" means a panchayat constituted under the old Act and in existence at the commencement of this Act.

2. Every local area which, at the commencement of this Act, is a village under the old Act shall be deemed to have been declared to be a village under this Act, and every panchayat shall be deemed to have been constituted under this Act :

Definitions of "old Act" and "panchayat." Existing villages and panchayats to be deemed to be duly constituted.

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Provided that where a village under the old Act comprises any revenue village which has a population of five hundred or more and the population of the village after excluding such revenue village is not less than five hundred, the Inspector shall, as soon as may be after the commencement of this Act, exclude such revenue village from the village and declare it to be a village for the purposes of this Act, in accordance with the provisions of section 3 thereof unless he considers it inexpedient to do so on account of the contiguity of the revenue villages comprised in the village.

3. The total number of members of a panchayat fixed under the old Act and in force at the commencement of this Act shall be deemed to be the total number of its elected members under this Act : Total number of members of panchayats.

Provided that where the total number of members of a panchayat fixed under the old Act is more than fifteen, the total number of its elected members under this Act shall be deemed to be fifteen.

4. (1) The members of a panchayat holding office at the commencement of this Act (other than its president and any village headman) shall be deemed to be the elected members of the panchayat under this Act and such members shall continue to hold office up to such date as the Government may, by notification, fix in this behalf, or in case no such date is fixed, up to the date on which their term of office would have expired if this Act had not come into force. Members elected under the old Act to be deemed to be elected or ex-officio members under this Act.

(2) A member of a panchayat who is its president at the commencement of this Act shall be deemed to be an ex-officio member of the panchayat under this Act.

(3) A village headman who is a member of the panchayat at the commencement of this Act shall cease to hold office as such member.

5. (1) The reservation of seats for the members of the Scheduled Castes made under the old Act and in force at the commencement of this Act shall be deemed to have been made under this Act. Reservation of seats to continue only in the case of Scheduled Castes.

(2) The reservation of seats for the members of any other community made under the old Act shall cease to be in force with effect from the commencement of this Act, but nothing herein shall affect the tenure of office of a member elected to a seat so reserved and holding office at the commencement of this Act.

6. (1) Any division of a village into wards made under the old Act and in force at the commencement of this Act shall be deemed to have been made under this Act : Existing wards to continue except in certain cases.

Provided that where such division is not in accordance with the provisions of section 9 of this Act, the Inspector shall, as soon as may be after the commencement of this Act, re-divide the village in accordance with those provisions.

(2) Where a village has to be divided into wards under the provisions of section 9 of this Act but has not been so divided before

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the commencement of this Act, the Inspector shall, as soon as may be after such commencement, divide the village into wards in accordance with those provisions.

(3) The Inspector shall, as soon as may be after the commencement of this Act, determine the ward which each of the members who is deemed to be an elected member under sub-rule (1) of rule 4, shall be deemed to represent.

Term of office of existing presidents and vice-presidents. Filling up of casual vacancies.

7. The president and vice-president of a panchayat holding office at the commencement of this Act shall, subject to the provisions thereof, continue to hold office as such president or vice-president up to the date referred to in sub-rule (1) of rule 4.

8. (1) Any vacancy in the office of the president or vice-president of a panchayat which is in existence at the commencement of this Act or which occurs before the date referred to in sub-rule (1) of rule 4 shall be filled by election under the provisions of this Act.

(2) Any such vacancy in the office of an elected member of a panchayat shall be filled by election under the provisions of this Act.

(3) Any person elected as president, vice-president or member of a panchayat under sub-rule (1) or (2) shall hold office only up to the date referred to in sub-rule (1) of rule 4.

Explanation.—For the purposes of this rule—

(1) if a person holding office as an elected member of a panchayat at the commencement of this Act becomes an *ex-officio* member thereof under sub-rule (2) of rule 4, his seat as an elected member shall, except in cases where the total number of members of the panchayat fixed under the old Act is more than fifteen, be deemed to have become vacant at the commencement of this Act;

(2) the seat of a village headman holding office as a member of a panchayat at the commencement of this Act shall be deemed to have become vacant at such commencement;

(3) the office of president, vice-president or member of a panchayat to which no person had, at any time prior to the commencement of this Act, been elected shall be deemed to be vacant at the commencement of this Act.

Reconstitution of panchayats dissolved or superseded under old Act.

9. Any panchayat dissolved or superseded under the old Act and awaiting reconstitution at the commencement of this Act shall be reconstituted in accordance with the provisions of this Act.

Constitution of panchayats for which special officer has been appointed under old Act.

10. Where a panchayat has been constituted for the first time under the old Act and a special officer appointed for the panchayat under section 240 of that Act is in office as such at the commencement of this Act, it shall be constituted in accordance with section 122 of this Act.

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11. (1) All property, all rights of whatever kind used, enjoyed or possessed by, and all interests of whatever kind owned by or vested in, or held in trust, by or for any panchayat as well as all liabilities legally subsisting against it shall, on and from the date of the commencement of this Act and subject to such directions as the Government may, by general or special order, give in this behalf, pass to such panchayat as deemed to be constituted under this Act. Devolution of property, rights and liabilities.

(2) All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise due to a panchayat at the commencement of this Act may be recovered as if they had accrued under this Act.

(3) All proceedings taken by or against any panchayat or other authority under the old Act may, in so far as they are not inconsistent with this Act, be continued by or against such panchayat or authority under this Act.

12. Any tax which was being lawfully levied by any panchayat at the commencement of this Act shall continue to be levied by the panchayat for the year in which this Act is brought into force and unless and until the Government by general or special order otherwise direct, for subsequent years also. Continuance of existing taxes.

13. Any action taken by any authority before the commencement of this Act shall, unless inconsistent with this Act, be deemed to have been taken by the authority competent to take such action under this Act, unless and until superseded by action taken by such authority, whether it be the same as the authority competent to take such action under the old Act or not. Action taken under old Act to continue.

SCHEDULE IV.

Amendments of the Madras Local Boards Act, 1920.

(See section 136.)

1. In the Act (the Madras Local Boards Act, 1920) including the Long Title, the preamble and the Schedules thereto, other than Schedule I, for the words in the first column of the table below, the words in the corresponding entry in the second column thereof shall be substituted except as otherwise expressly provided in this Schedule :—

(1)	(2)
local board.	district board.
local boards.	district boards.
panchayat.	district board.
panchayats.	district boards.
local fund.	district fund.
village fund.	district fund.

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2. In section 3—

(i) for clause (7-C), the following clause shall be substituted, namely :—

Executive
authority.'

"(7-C) 'executive authority' means the president ;"

(ii) clauses (7-D) and (8) shall be omitted and for clauses (11) and (12), the following clause shall be substituted, namely :—

Non-pan-
chayat
area.'

"(11) 'non-panchayat area' means any area which is not comprised within the jurisdiction of a panchayat constituted under the Madras Village Panchayats Act, 1950 ;"

(iii) for clauses (15-A) and (15-B), the following clauses shall be substituted, namely :—

'Panchayat.'

"(15-A) 'panchayat' means a panchayat constituted under the Madras Village Panchayats Act, 1950 ;

Panchayat
area.'

(15-B) 'panchayat area' means the area comprised within the jurisdiction of a panchayat constituted under the Madras Village Panchayats Act, 1950 ;"

(iv) clauses (19-B), (19-C) and (23) shall be omitted.

3. For the heading of Chapter II the heading "Districts" shall be substituted.

4. Section 5 shall be omitted.

5. In section 6—

(i) in sub-section (1), the words "and for each village, a panchayat" shall be omitted ;

(ii) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) Subject to the provisions of this Act, the local administration of a district shall vest in the district board constituted therefor, but the board shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its president or to other authorities."

(iii) in sub-section (3), the words "or village" and the words and figure "or 5, as the case may be," shall be omitted.

6. For section 7, the following section shall be substituted, namely :—

Strength of
District
Boards.

"7. Subject to the provisions of sub-section (3-A) of section 9, the total number of members of a district board shall not exceed 52 or be less than 24."

7. In section 9—

(i) sub-section (2) shall be omitted ;

(ii) in sub-section (3), the word, brackets and figure "or (2)" shall be omitted.

8. In clause (b) of sub-sections (1) and (2) of section 15, for the words "any other local board," the words "any panchayat" shall be substituted.

9. In section 19, the words "or appointment" and "temporary president" shall be omitted.

10. (1) Sections 21 and 21-C shall be omitted.

(2) In section 21-D, the brackets and figure "(1)" and clauses (2) and (3) shall be omitted.

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11. In section 22-A—

(i) clause (b) of sub-section (2) shall be omitted and clause (a) thereof shall be renumbered as sub-section (2);

(ii) in sub-section (3), the words “in the case of district boards and of not less than five clear days in the case of panchayats” shall be omitted;

(iii) sub-section (4) shall be omitted and the Explanation shall be retained unaltered.

12. In section 23—

(i) in sub-sections (1) and (3), the words “where he is also the executive authority” shall be omitted;

(ii) in sub-section (2), for the words “including where he is also the executive authority his functions as such”, the words “including his functions as executive authority” shall be substituted;

(iii) in the proviso to the same sub-section, after the words “president's functions”, the words “including his functions as executive authority” shall be inserted;

(iv) for clause (iii) of the proviso to sub-section (3), the following clause shall be substituted, namely :—

“(iii) every order made under this sub-section shall be communicated to the board at its next meeting”;

(v) for sub-section (4), the following sub-section shall be substituted, namely :—

“(4) Subject to any restrictions that the district board may impose, the president may by an order in writing delegate any of his executive functions to any member, officer or servant of the board or to any servant of the Provincial Government.”

13. Section 24 shall be omitted.

14. In sub-section (1) of section 26, for the words “within the local board area”, the words “within the district” shall be substituted.

15. In sub-section (2) of section 27, for the portion beginning with the words “refer the question” and ending with the words “be final”, the following words shall be substituted, namely :—

“refer the question to the Provincial Government whose decision shall be final.”

16. In section 27-A—

(i) in sub-section (1), clause (ii) shall be omitted and clauses (iii) and (iv) shall be renumbered as clauses (ii) and (iii) respectively;

(ii) in sub-section (2), for the words “four standing committees referred to”, the words “three standing committees referred to” shall be substituted;

(iii) in sub-section (3)—

(a) the second proviso to clause (a) shall be omitted;

(b) the words “except in the case of the standing committee for rural development” in clause (b) shall be omitted.

17. Section 33 shall be omitted.

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18. For section 36, the following section shall be substituted, namely :—

Submission
of annual
reports.

“ 36. (1) As soon as may be after the first day of April every year and not later than such date as may be fixed by the Provincial Government, every district board shall submit to the Provincial Government, a report on its administration during the preceding year in such form and with such details as the Provincial Government may direct.

(2) The executive authority shall prepare the report; the district board shall consider the report and submit it to the Provincial Government with its resolutions thereon, if any.

(3) The report and the resolutions thereon, if any, shall be published in such manner as the Provincial Government may direct.”

19. In section 37, the figure and brackets “(1)” at the commencement shall be omitted.

20. In section 37-B, the words “executive authorities” shall be omitted.

21. Sections 37-D and 42 shall be omitted.

22. In sub-section (1) of section 41, the words “or executive authority” shall be omitted and after the words “any other Act”, the words “including in the case of its president any of his duties as executive authority” shall be inserted.

23. In sub-section (1) of section 43, the words “where he is also the executive authority” shall be omitted.

24. In section 45—

(i) in sub-section (1-A), the words “and to the district board in the case of a panchayat” and the words “or boards” in both the places where they occur shall be omitted;

(ii) in sub-section (3), for the words “including where the president is also the executive authority his powers and duties as such”, the words “including his powers and duties as executive authority” shall be substituted.

25. Section 45-A shall be omitted.

26. In section 45-B, the words, figures and letter “or a panchayat is superseded under section 45-A”, the words “or panchayat” in the two places where they occur, and the words “or supersession” shall be omitted.

27. Sub-section (2) of section 46 shall be omitted and sub-section (1) thereof renumbered as section 46.

28. Section 49 shall be omitted.

29. In section 51—

(i) in sub-section (1), for the words and brackets “the area of the local board (hereinafter in this section referred to as ‘local area’)”, the words “a district” shall be substituted;

(ii) in Explanation (1) to the same sub-section, for the words “local area” wherever they occur, the word “district” shall be substituted;

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(iii) in sub-section (2) the words "The District Panchayat Officer or" shall be omitted;

(iv) in sub-section (3), the words "and when a village has been divided into wards the electoral roll for the panchayat shall be divided into separate parts for each ward" shall be omitted;

(v) clause (b) of sub-section (4) shall be omitted and clause (a) thereof shall be renumbered as sub-section (4).

30. In sub-section (1) of section 56, for clause (g), the following clause shall be substituted, namely:—

"(g) ceases to reside in the district or in a municipality (including the City of Madras) or a cantonment, situated within three miles of the district;"

31. In section 60—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) All public roads in any district which are classed as district roads and all public roads in non-panchayat areas in the district shall vest in the district board";

(ii) in sub-section (2) after the words "a public road", the words, figure and brackets "which vests in a district board under sub-section (1)" shall be inserted; for the words "any public road", the words "any such road" shall be substituted; and the words "in which the public road vests" shall be omitted.

32. In section 62, for the words "vested in a local board", the words "vested in itself" and for the words "other local board", the word "panchayat" shall be substituted.

33. In section 65, the words "or a collector or any private person or body of persons" shall be omitted, and the word "panchayat" wherever it occurs shall be retained unaltered.

34. Sections 65-A and 65-B shall be omitted.

35. In section 68—

(i) in sub-section (1), for the words "a post of district health officer and one or more posts of district panchayat officer", the words "and one or more posts of district health officer" shall be substituted;

(ii) in the proviso to sub-section (3), for the words "district health officer or district panchayat officer", the words "or district health officer" shall be substituted.

36. In sub-section (1) of section 69, for the words "district health officer or district panchayat officer", the words "or district health officer" shall be substituted.

37. Section 69-B shall be omitted.

38. In sub-section (1) of section 69-C, the words "or panchayat" shall be omitted.

39. In section 70, for the words "the district health officer and the district panchayat officer", the words "and the district health officer" shall be substituted.

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40. In sub-section (1) of section 70-A—

(i) for the words and figures “or in the Madras District Municipalities Act, 1920”, the words and figures “the Madras District Municipalities Act, 1920, or the Madras Village Panchayats Act, 1950,” shall be substituted;

(ii) after the words and figures “under the Madras District Municipalities Act, 1920”, the words and figures “or of any panchayat constituted under the Madras Village Panchayats Act, 1950” shall be inserted;

(iii) for the proviso, the following proviso shall be substituted, namely :—

“Provided that no such transfer shall be made except after consulting the district board, and the other district board, the municipal council or the executive authority of the panchayat, as the case may be.”

41. Sub-section (2) of section 71 shall be omitted and sub-section (1) thereof shall be renumbered as section 71; and in the opening paragraph of the section as so renumbered, the words “and on the staff of all panchayats in the district” shall be omitted.

42. In section 72, for the words “the district health officer or the district panchayat officer”, the words “or the district health officer” shall be substituted.

43. Sub-section (2) of section 73 shall be omitted and sub-section (1) thereof shall be renumbered as section 73, and in the section as so renumbered, for the words “the district health officer and the district panchayat officer”, the words “and the district health officer” shall be substituted.

44. In section 73-B, the words, figures and letter “and of any person appointed under section 69-B” shall be omitted.

45. In section 74-A—

(i) in sub-section (1), for the words “local fund service”, the words “separate service” shall be substituted.

(ii) in sub-section (2), the words “local fund” shall be omitted.

46. In section 74-C, after the words “a duty shall be levied,” the words “in all non-panchayat areas” shall be inserted.

47. In section 75—

(i) for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) A district board may by a resolution determine that a profession tax shall be levied in all non-panchayat areas in the district or in any non-panchayat area specified in the resolution.”;

(ii) sub-section (2) shall be omitted;

(iii) in sub-section (3), for the word “taxes” in clause (a), the words “the profession tax” shall be substituted;

(iv) in the same sub-section, in clause (b), for the words “existing tax” and “a tax,” the words “existing profession tax” and “a profession tax” shall respectively be substituted, and for

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the words "in the case of local boards which have an outstanding loan," the words "if the district board has an outstanding loan" shall be substituted ;

(v) in sub-section (4), the words, figure and brackets "or a notification under sub-section (2)" and the words "or notification" and "or panchayat, as the case may be" shall be omitted.

48. In section 77, sub-section (2) shall be omitted ; clauses (a) and (b) of sub-section (1) shall be renumbered as sub-sections (1) and (2), respectively ; and in sub-section (2) as so renumbered, for the expression "clause (a)", the expression "sub-section (1)" shall be substituted.

49. After section 91, the following section shall be inserted, namely :—

"92. The proceeds of the land-cess shall be credited to the district fund : Apportionment of land cess.

Provided that the cess collected in any panchayat area shall be distributed as follows :—

(a) three-fourths of the cess shall be credited to the district fund, and

(b) one-fourth of the cess shall be credited to the panchayat fund."

50. In sub-section (1) of section 93, for the words "local area", wherever they occur, the words "non-panchayat area" shall be substituted and for the words, brackets, letter and figures "clause (b) of sub-section (1) of section 77", the words, brackets and figures "sub-section (2) of section 77" shall be substituted."

51. In sub-section (1) of section 94-A, for the words "local area," wherever they occur, the words "non-panchayat area" shall be substituted.

52. Section 95 shall be omitted.

53. Sections 98 to 103 and the heading thereto shall be omitted.

54. In section 110—

(i) in sub-section (3), for the expression "clause (b) of sub-section (1) of section 77", the expression "sub-section (2) of section 77" shall be substituted ;

(ii) after sub-section (4), the following sub-section shall be inserted, namely :—

"(4-A) The proceeds of the pilgrim tax shall be credited to the district fund :

Provided that where the tax is levied in respect of a panchayat area and the occasion for pilgrimage is not a festival classified as a district festival, the proceeds shall be credited to the panchayat fund. ";

(iii) in sub-section (5), for the words "local board" in clause (ii), the words "district board or panchayat" shall be substituted ;

(iv) in the same sub-section, in clause (iv), for the words "local boards", wherever they occur, the words "district boards or panchayats" shall be substituted.

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55. In sections 110-A and 110-B, for the words "in the area" the words "in any non-panchayat area" shall be substituted.

56. In section 111, for the words and figures "Subject to the provisions of section 103, the district board", the words "The district board" shall be substituted.

57. In section 112—

(i) to sub-section (1), the following proviso shall be added, namely :—

"Provided that nothing contained in this sub-section shall be deemed to enable a district board to expend its moneys within any panchayat area for any purpose exclusively within the jurisdiction of the panchayat, except with the general or special sanction of the Provincial Government.";

(ii) in sub-section (2), for the words "area of the local board" and "local board area," the word "district" shall be substituted.

58. In section 114, the words "and for each village a village fund" shall be omitted.

59. In section 115, for the words "village and district funds, respectively," the words "district funds" shall be substituted.

60. In section 116—

(i) in sub-section (2), for the words "Every local board," the words "The district board" shall be substituted ;

(ii) sub-section (3) shall be omitted.

61. In section 117—

(i) in sub-section (1), for the words "a consolidated budget" the words "its budget" shall be substituted and the words "of itself and of all panchayats in the district" shall be omitted ;

(ii) in sub-section (2), the word "consolidated" shall be omitted, and for the words "any local board," the words "the district board" shall be substituted.

62. Section 118 shall be omitted.

63. In sub-section (1) of section 121, for the words "of a local board area," the words "of the district or any part thereof" shall be substituted.

64. Before section 122 and the heading thereto, the following heading and section shall be inserted, namely—

"Application of chapter to panchayat areas."

121-B. The provisions of this chapter, except sections 137, 138 and 139, shall not apply to any panchayat area unless the Provincial Government by general or special order, otherwise direct."

Provisions
of chapter
except
sections 137,
138 and 139
not to apply
to pancha-
yat areas.

65. In sub-section (2) of section 124, the words "in the village" shall be omitted.

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66. In section 126—

- (i) in clause (i), the words “in the village” shall be omitted;
- (ii) in clause (ii), the words “in the village” and “or of the district board” shall be omitted, and for the words “for the maintenance, repair and improvement thereof,” the words “for their maintenance, repair and improvement with a view to their use by the public but shall not be entitled to levy any fees in respect thereof” shall be substituted.

67. In section 128, the words “or village,” “or the panchayat as the case may be” and “or panchayat” shall be omitted.

68. In section 129, after the words “a public road” where they occur for the first time, the words “vested in a district board” shall be inserted, and for those words where they occur for the second time, the words “such public road” shall be substituted.

69. In section 135, for the word “village,” the word “district” shall be substituted.

70. In sub-section (2) of section 140, the words “with the sanction of the district board” shall be omitted.

71. In section 146—

- (i) in sub-section (1), the words “with the previous sanction of the district board” shall be omitted;
- (ii) in sub-section (2), for the word “village,” the words “local area” shall be substituted.

72. In sub-section (1) of sections 147 and 148, for the words “public road appears to the executive authority of the local board in which such road is vested,” the words “public road vested in a district board appears to the executive authority thereof” shall be substituted.

73. In sub-section (1) of section 150, after the words “other place,” the words “in a non-panchayat area” shall be inserted.

74. In clause (a) of sub-section (1) of section 151, after the words “public road,” the words “vested in” shall be inserted.

75. In sub-sections (1) and (2) of section 153, after the words “any building or land,” the words “in a non-panchayat area” shall be inserted.

76. To sub-section (1) of section 154, the following paragraph shall be added at the end, namely :—

“Where such notice is given, no person shall keep any pig or dog, as the case may be, within such limits without obtaining a licence from the executive authority of the district board or otherwise than in accordance with the conditions specified in such licence.”

77. In section 157, after the words “public road,” the words “vested in a district board” shall be inserted.

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78. For sub-section (1) of section 158, the following sub-section shall be substituted, namely :—

“(1) No door, gate, bar or ground-floor window shall be hung or placed so as to open outwards upon any public road vested in a district board, without a licence from the executive authority of such board.”

79. In sub-section (5) of section 160, the words “or any class of local boards” shall be omitted.

80. In sub-section (1) of section 161, after the word “erected,” the words “in a non-panchayat area” shall be inserted.

81. In sub-section (1) of section 163, after the words “public road,” the words “vested in a district board” shall be inserted, and for the words “executive authority of the local board in which such road is vested,” the words “executive authority of the district board” shall be substituted.

82. In Chapter XI, after the heading “Markets, slaughter-houses, etc,” and the sub-heading “Public markets,” the following section shall be inserted, namely :—

Classification
of markets as
district and
panchayat
markets.

“166-A. The Provincial Government shall have power to classify public and private markets situated in a panchayat area as district markets and panchayat markets respectively and provide for the control of any such market and for the apportionment of the income derived therefrom between the district board and the panchayat or the payment of a contribution in respect thereof to the panchayat or the district board, as the case may be.”

83. In section 168—

(i) to sub-section (1), the words “in any non-panchayat area and if specially authorized by the Provincial Government in that behalf, in any panchayat area” shall be added at the end ;

(ii) in sub-section (2), for the words “any public market,” the words “any of its public markets” shall be substituted ;

(iii) in sub-section (3), the words “with the sanction of the district board” shall be omitted and for the words “any public market” the words “any of its public markets” shall be substituted.

84. In sub-sections (1) and (2) of section 169, for the words “any public market,” the words “any district board public market” shall be substituted.

85. In section 171, in sub-section (1), after the words “no person shall,” the words “in any non-panchayat area” shall be inserted.

86. In section 172—

(i) in sub-section (1), the reference to the Madras Local Boards Act, 1884, shall be retained unaltered ;

(ii) for sub-sections (2) and (3), the following sub-section shall be substituted, namely :—

“(2) The district board shall, after making or causing to be made such inquiries, if any, as it thinks fit, grant or refuse the certificate.”

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87. In sections 176 and 178, after the words "any private market," the words "in a non-panchayat area or of any private market in a panchayat area which is classified as a district market" shall be inserted.

88. For clauses (a) and (b) of section 179, the following clauses shall be substituted, namely :—

"(a) in respect of which no licence has been applied for, if the market is in a non-panchayat area or if being in a panchayat area it is classified as a district market ; or

(b) the licence for which has been refused, withheld or suspended by the district board ; or."

89. In sub-section (1) of section 180, after the words "to hold a private market in any place," the words "in a non-panchayat area or to hold a private market classified as a district market in any place in a panchayat area" shall be inserted.

90. In section 181, for the words "appeal against such order to the district board," the words "appeal against such order to the Provincial Government" and for the words "the executive authority of the district board may, if he thinks fit," the words "the Provincial Government may, if they think fit" shall be substituted.

91. In section 182, after the word "market," the words "in a non-panchayat area or of a market in a panchayat area which is classified as a district market" shall be inserted.

92. Section 183-A shall be omitted.

93. In section 183-B, the words "panchayat or" shall be omitted.

94 (1) In sub-section (1) of section 184, after the word "cart-stands," the words "in non-panchayat areas" shall be inserted

(2) In sub-section (1-B) of the same section, the reference to the Madras District Municipalities and Local Boards (Amendment) Act, 1941, shall be retained unaltered.

95 To section 185, the words "being a place or road vesting in the district board" shall be added.

96 In section 187, in sub-section (1), after the words "No person shall," the words "in any non-panchayat area" shall be inserted.

97. In section 189, to sub-section (1), the words "in non-panchayat areas" shall be added.

98. In section 190—

(i) the words "with the sanction of the district board" shall be omitted ;

(ii) in clause (a), for the words "in the village or in any specified area therein," the words "in any specified non-panchayat area" shall be substituted ;

(iii) in clause (b), after the words "slaughter or permit to be slaughtered," the words "in any specified non-panchayat area" shall be inserted.

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99. In section 191, for the words "within the village," the words "in non-panchayat areas" shall be substituted.

100. In section 193, in sub-section (1), for the words "within the limits of the village," the words "situated in any non-panchayat area or in such non-panchayat area as may be specified in the notification" shall be substituted.

101. In section 194—

(i) in clause (a) of sub-section (1), after the word "establish," the words "in any non-panchayat area" shall be inserted ;

(ii) in clause (b) of the same sub-section, after the word "premises," the words "in a non-panchayat area" shall be inserted ;

(iii) in clause (ii) of sub-section (2), the words "by the district board" shall be omitted ;

(iv) in clause (a) of sub-section (4) for the words "in the village," the words "in the non-panchayat area" shall be substituted.

102. In sub-section (1) of section 195, after the word "work-place," the words "in a non-panchayat area" shall be inserted.

103. In sub-section (1) of section 197, after the word "work-place," the words "in a non-panchayat area" shall be added.

104. In section 198 of the said Act, for the words "local board area" in the opening paragraph, the words "non-panchayat area" shall be substituted.

105. To section 202, the following proviso shall be added, namely :—

"Provided that nothing contained in this section shall be deemed to authorize the district board, without the approval of the Provincial Government, to make by-laws for any panchayat area in respect of any matter for which the panchayat may make by-laws under the Madras Village Panchayats Act, 1950."

106. Section 203-A shall be omitted.

107. In sections 204 and 205, the words "or panchayat" shall be omitted.

108. In section 205-A—

(i) sub-section (2) shall be omitted and sub-section (3) renumbered as sub-section (2) ;

(ii) in sub-section (2) as so renumbered, the words "or panchayat" and the words, figure and brackets "or (2) as the case may be" shall be omitted.

109. In section 206, the words "of the panchayat and" shall be omitted, and for the words "to the village or to any specified area therein," the words "to any specified non-panchayat area in the district" shall be substituted.

110. In section 208—

(i) in sub-section (2), for the words "acts as the president, temporary president or vice-president of a local board or exercises any of his functions including where he is also the executive authority any of his functions as such," the words "acts as the president or vice-president of a district board or exercises any of his functions including his functions as executive authority" shall be substituted ;

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(ii) in sub-section (3), the words "temporary president" wherever they occur shall be omitted.

111. In section 218, for the words "in the area of the local board concerned," the words "in the district" shall be substituted.

112. In section 233, the words "in regard to any local board or any class of local boards or all local boards in that area" shall be omitted.

113. In sections 235 (1) and 236, the reference to the Madras Local Boards Act, 1884, shall be retained unaltered.

114. In sub-section (2) of section 237, the words "for different classes of local boards" shall be omitted.

115. In section 240—

(i) in sub-section (1), for the words "and its executive authority," the words "including his powers, duties and functions as executive authority" shall be substituted;

(ii) in sub-section (2), the words and figure "or 5 as the case may be" shall be omitted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The Special Officer shall exercise the powers, discharge the duties and perform the functions—

(a) of the district board until a board has been constituted; and

(b) of the president of the board including his powers, duties and functions as executive authority until a president has been elected by the board."

(iv) in sub-section (5), for the words "in the same district," the words and figures "in that one of the three groups of districts as divided by the Madras Local Boards (Amendment) Act, 1935, to which the district belongs" shall be substituted;

(v) in sub-section (8), after the words "exercise jurisdiction" the following words shall be inserted, namely:—

"or for which a panchayat has been newly constituted."

116. After section 240, the following section shall be inserted, namely:—

"240-A. Notwithstanding anything contained in this Act, or in the Madras Village Panchayats Act, 1950, the Provincial Government may, by notification and subject to such restrictions and conditions and to such control and revision as may be specified therein, direct that any function vested in a district board by or under the Madras District Boards Act, 1920, shall be transferred to and performed by any panchayat or class or panchayats."

Transfer of functions of district boards to panchayats.

117. In sub-section (1) of section 241, the words "district board or panchayat" in the two places where they occur and the words "as the case may be" at the end shall be omitted.

118. In Schedule II—

(i) in rule 2, the words "and every panchayat at least once in every month" shall be omitted;

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(ii) in sub-rule (1) of rule 3, after the words "No meeting," the words "of the district board" shall be inserted, and the words "at least three clear days before the day of the meeting in the case of panchayats and" and "in the case of district boards" shall be omitted;

(iii) in sub-rule (1) of rule 4, the words "executive officer," the words "at least ten clear days before the day of the meeting in the case of panchayats and" and the words "in the case of district boards" shall be omitted;

(iv) sub-rules (2), (3) and (4) of rule 11 shall be omitted, and sub-rule (1) of that rule shall be renumbered as rule 11; and

(v) in rule 11 as renumbered, for the words, brackets and figures "sub-section (1) of section 37," the word and figures "section 37" shall be substituted.

119. In Schedule IV—

(i) in the heading, for the words, figures and brackets "(see sections 92, 93, 95, 98 and 104)," the words, figures and brackets "(see sections 92 and 93)" shall be substituted;

(ii) for rule 3, the following rule shall be substituted, namely:—

"3. The District Collector shall cause the net proceeds of the land-cess collected under the authority conferred on him by this Act to be credited to the district fund and the panchayat fund in accordance with the provisions of section 92.";

(iii) in rule 4, for the words "local board concerned," the words "district board or panchayat concerned" shall be substituted;

(iv) for the heading before rule 5 "Part II—Other Taxes—Provisions common to other taxes in general," the heading "Part II—Profession Tax—General" shall be substituted;

(v) in sub-rule (1) of rule 5, the words "separate" and "and the house tax" shall be omitted;

(vi) in sub-rules (2) and (3) of the same rule, for the words "any tax", the words "the tax" shall be substituted;

(vii) in sub-rule (4) (a) of the same rule, the words "or any property" and the words "relating to any tax" shall be omitted;

(viii) in rule 6, for the words "person or property," the words "or person" shall be substituted;

(ix) in rule 10, for the words "local area" in the two places where they occur, the words "non-panchayat area" shall be substituted;

(x) in sub-rule (1) of rule 11, for the words "the area of a single local board" in the opening paragraph, the words "the non-panchayat area of a single district board" and for the words "the area of the local board" in clause (b), the words "the non-panchayat area of the district board" shall be substituted;

(xi) in sub-rule (2) of the same rule, for the words "partly in the area of a local board," the words "partly in the non-panchayat area of a district board" and for the words "in the area of the local board" occurring later, the words "in the non-panchayat area of the district board" shall be substituted;

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(xii) in sub-rule (3) of the same rule, for the words "local area" in the two places where they occur, the words "non-panchayat area" shall be substituted;

(xiii) rules 12 to 25 and the heading thereto shall be omitted;

(xiv) for rule 27, the following rule shall be substituted, namely:—

"27. An appeal shall lie to the district board in respect of the proceedings of the executive authority under rule 11-A."

(xv) in rules 30 and 31, for the words "any tax," the words "the tax" shall be substituted;

(xvi) in rule 32—

(a) sub-rule (1) shall be omitted and sub-rules (2) to (4) renumbered as sub-rules (1) to (3) respectively;

(b) in sub-rule (1) as so renumbered, the words, figures and brackets "and a bill under sub-rule (1) of rule 32" shall be omitted;

(c) in clause (a) of the same sub-rule, the words "property or thing" shall be omitted;

(d) in sub-rule (2) as so renumbered, the words "or bill" and "or bill as the case may be" shall be omitted;

(xvii) in sub-rule (1) of rule 33, for the words "any tax" the words "the tax" shall be substituted, and the words, letter, figures and brackets "or bill or the giving of the direction referred to in rule 24-A (2)" shall be omitted;

(xviii) rule 38 shall be omitted;

(xix) in Appendix A, the words "and premises, if any, in respect of which the tax or taxes are due" and the words and brackets "(or as the case may be any goods and chattels found on the premises referred to)" shall be omitted.

120. In Schedule V—

(i) sub-rule (aa) of rule 1 shall be omitted;

(ii) rule 1-A shall be omitted;

(iii) in rule 1-B—

(I) in sub-rule (2)—

(1) for clause (c), the following clause shall be substituted, namely:—

"(c) the establishment and maintenance of choultries in non-panchayat areas and of choultries classified as district choultries in panchayat areas";

(2) in clause (cc), for the portion beginning with the word "except" and ending with the words "district board," the following shall be substituted, namely:—

"except in any panchayat area where a contribution is paid by the district board to the panchayat on the scale fixed by the Provincial Government for the opening and maintenance of elementary schools";

(3) for clause (dd), the following clause shall be substituted, namely:—

"(dd) the opening and maintenance of libraries and reading rooms in non-panchayat areas and of libraries and reading rooms classified as district libraries and district reading rooms in panchayat areas";

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(4) for clause (h), the following clause shall be substituted, namely :—

“(h) the establishment and maintenance of hospitals ; the establishment and maintenance of dispensaries in non-panchayat areas and of dispensaries other than those classified as panchayat dispensaries in panchayat areas ; and every other kind of medical relief in non-panchayat areas, and every other kind of medical relief not given by the panchayat in panchayat areas ” ;

(5) in clause (i), for the portion beginning with the word “except” and ending with “rule 1-A,” the following shall be substituted, namely :—

“except, in panchayat areas, such measures as may have been carried out by the panchayat under the Madras Village Panchayats Act, 1950 ” ;

(6) to clause (l), the following words shall be added, namely :—

“in panchayat areas and of all public markets in non-panchayat areas ” ;

(7) to clause (m), the following words shall be added, namely :—

“in panchayat areas and of all fairs and festivals in non-panchayat areas ” ;

(8) for clause (n), the following clauses shall be substituted, namely :—

“(n) the construction of drains and disposal of drainage water and sullage in any non-panchayat area ;

(o) in any non-panchayat area, the cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows ; and other improvements of the sanitary condition ;

(p) the provision of public latrines and arrangements to cleanse latrines, whether public or private, in any non-panchayat area ;

(q) the opening and maintenance of burial and burning grounds in non-panchayat areas ;

(r) in non-panchayat areas, the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes, and the construction of bathing ghats ;

(s) the opening and maintenance of public slaughter-houses in non-panchayat areas ;

(t) the establishment and maintenance in non-panchayat areas of wireless receiving sets, of playgrounds, or parks, of sports clubs and of centres of physical culture.”

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(II) in sub-rule (3), for clause (d), the following clause shall be substituted, namely :—

“(d) all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the district; and”;

(iv) rules 2 and 3 shall be omitted;

(v) in rule 4, for the words “any other local board,” the words “any panchayat” shall be substituted;

(vi) (1) in rule 5, the words “village and” and “respectively” in the opening paragraph and the heading “A—Village Funds” and all the items thereunder shall be omitted; and for the heading “B—District Funds,” the heading “District Funds,” shall be substituted; and for items (1) and (1-A) under that heading, the following items shall be substituted, namely :—

“(1) The land-cess levied in the district, subject to the provisions of section 92.

(2) The profession tax levied in non-panchayat areas in the district under section 93.

(2-A) The pilgrim tax levied (i) in respect of any panchayat area in the district where the occasion for pilgrimage is a festival classified as a district festival, and (ii) in respect of any non-panchayat area in the district.”;

(2) for item (3-A) under the same heading, the following items shall be substituted, namely :—

“(3-A) Fees levied (i) in public markets in panchayat areas which are classified as district markets, after deducting the contribution, if any, paid by the district board to the panchayat on the scale fixed by the Government, and (ii) in public markets in non-panchayat areas.

(3-B) The contribution paid to the district board by panchayats in respect of markets situated in panchayat areas which are not classified as district markets, on the scale fixed by the Government.

(3-C) Fees for the use of public landing places, halting places, cart-stands and slaughter-houses in non-panchayat areas; and fees for the temporary occupation of village-sites, roads, burial and burning grounds and other similar public places or parts thereof in non-panchayat areas.”;

(3) in item (5) under the same heading, for the words “in the district,” the words “in panchayat areas” shall be substituted, and after the words “district choultries,” the words “and or all choultries in non-panchayat areas” shall be added;

(4) in item (7) under the same heading, for the words “and dispensaries classified as district hospitals and dispensaries,” the words “of dispensaries in non-panchayat areas and of dispensaries in panchayat areas classified as district dispensaries” shall be substituted;

(5) in item (12) under the same heading, after the words “all district roads,” the words “and to all public roads in non-panchayat areas” shall be added;

(6) in item (13) under the same heading, after the word “ferries,” the words “and fisheries” shall be inserted;

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(7) after item (18) under the same heading, the following item shall be inserted, namely :—

“(19) All sums other than those enumerated above which arise out of, or are received in aid of, or for expenditure on, any institutions or services maintained or financed from the district fund or managed by the district board.”

(vii) rule 6 shall be omitted ;

(viii) in rule 8—

(1) in sub-rule (1), the words “and all moneys received by a panchayat shall be lodged either in the nearest Government Treasury or in the nearest Post Office Savings Bank” shall be omitted ;

(2) clause (b) of sub-rule (2) shall be omitted and clause (a) thereof shall be renumbered as sub-rule (2), and in the sub-rule as so renumbered, the words “and a panchayat may with the sanction of the Inspector of Local Boards” shall be omitted ;

(ix) in sub-rule (1) of rule 9, sub-clause (ii) of clause (b) shall be omitted and sub-clause (i) thereof shall be relettered as clause (b), and in the clause as so relettered, the words “in the case of district boards ; or” shall be omitted.

121. In Schedule VIII—

(i) the item relating to section 102 (1) shall be omitted ;

(ii) after the item relating to section 153, sub-section (2), the following item shall be inserted, namely :—

“154 (1) .. Keeping a dog or pig with- Ten rupees”
out licence or contrary
to licence.

122. In Schedule IX, after the item relating to section 153, sub-section (2), the following item shall be inserted, namely :—

“154 (1) .. Keeping a dog or pig with- Two rupees.”
out licence or contrary to
licence.